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2008

TOWN OF GREENLAND
NEW HAMPSHIRE

ANNUAL REPORT



For the year ended December 31, 2008

TOWN OF GREENLAND

Town Clerk/Tax Office 431-7111 ext. 110		Monday Tues. – Friday	11:00 AM – 7:00 PM 9:00 AM – 4:30 PM
Town Office 431-7111 430-3761 (Fax)	Office Hours	Monday – Friday 9:00 AM – 4:30 PM	
Selectmen	Meetings	2nd & 4th Mondays 7:00 PM	
Building Inspector 431-7111 ext. 107 OR 431-3070		Monday - Friday 8:00 AM – 4:30 PM	
Police Department 431-4624	Office Hours	Monday – Friday 8:30 AM - 3:30 PM	
Health Officer **Animal Control Officer**		433-3169 431-4624	
Weeks Library Hours 436-8548 Email: weekspl@comcast.net Website: www.weekslibrary.org		Monday & Thursday Tues., Wed., Friday Saturday (except July-August)	10:00 AM – 8:00 PM 10:00 AM – 5:00 PM 9:00 AM – 1:00 PM

Meetings

Board	Location	Date	Time
Library Trustees	Library	2nd Monday	4:30 PM
Fire Department	Fire Station	2nd, 3rd, 4th Tuesdays	7:30 PM
School Board	School	3rd Monday	6:30 PM
Planning Board	Town Office	1st & 3rd Thursdays	7:00 PM
Recreation Comm.	Town Office	1st Monday	7:00 PM
Conservation Comm.	Town Office	1st Monday	7:00 PM
Zoning Board	Town Office	3rd Tuesday	7:00 PM
Budget Committee	Town Office	As needed/ Posted	
Mosquito Control	Town Office	As needed / Posted	

Visit the Town of Greenland's Web Site: www.greenland-nh.com for meeting agendas, minutes, important forms and up-to-date information.

COVER PHOTO: Ice Storm that hit on December 11, 2008

Annual Reports

of the Town of

Greenland

New Hampshire

FOR THE FISCAL YEAR
ENDING DECEMBER 31

2008

AS COMPILED BY THE TOWN
OFFICERS

Significant Dates (March-December 2009)

March 9:	Last day to accept absentee ballots filed in person
March 10:	Election Day (Polls are open 8 A.M. to 7 P.M.)
March 14:	Town Meeting (Begins at 9 A.M.)
March 29:	Daylight Saving Time begins
April 1-30:	Annual Dog License Renewal
April 15:	Last day for eligible residents to file for 2009 Property tax credits and/or exemptions for: Veterans/Elderly/Disabled
May 25:	Memorial Day – Town Offices Closed
July 2:	Last Day to pay 1st Property Tax Bill before Interest accrues
July 3:	Independence Day – Town Offices Closed
September 7:	Labor Day – Town Offices Closed
October 12:	Columbus Day – Town Offices Closed
October 25:	Daylight Saving Time ends
November 26:	Thanksgiving Day – Town Offices Closed
December 25:	Christmas Day – Town Offices Closed

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Many of the photos throughout this report were taken by Robert Cushman and Amy Leonard.



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DEDICATION

This year's Annual Report is dedicated to the memory of Bob Peterson who donated much of his time behind the scenes for various local groups and was active in community service within Greenland. He is remembered as a man of his word and a "pay it forward" kind of guy. The Town appreciates and honors his years of community service.



Robert "Bob" Peterson 10/13/08
Greenland Veteran's Association member
GPO volunteer 1983-1995
Boy Scouts volunteer 1981-1994

The Greenland Methodist Society

During the long incumbency (1760-1804) of Samuel Macclintock as Greenland's Congregational pastor, other denominations were unable to obtain a foothold in town. The arrival in Stratham of Baptist preachers in the summer of 1770 was greeted by Mr. Macclintock by a sermon, The Artifices of Deceivers, preached on July 22 and later printed, in which, while calling himself "a friend to religious liberty," he accused the Baptists of such tactics as "making their attack on the weaker vessels [i. e. women], that by their means they may ensnare their husbands," and "by their good words and fair speeches deceiv[ing] the hearts of the simple." Although a Baptist society was soon established in Stratham, Greenland remained almost completely unaffected. In 1791 and 1792, Dr. Macclintock (as he had recently become) led a successful fight to maintain the establishment of the Congregational Church in New Hampshire, against a constitutional convention's attempts to weaken it.

Meanwhile, however, leaders of another denomination were surveying northern New England as a possible future missionary field. In August 1791, according to Alfred M. Clough's 1909 history of Methodism in Greenland, Rev. Jesse Lee (1758-1816), a Virginian who had established the first Methodist church in New England in 1789, "came to Greenland, dined at Dr. [Clement] March's, preached to an audience of four, and went on to Portsmouth." In September 1793, Lee repeated the visit to Dr. March's, again on his way to Portsmouth. Francis Asbury (1745-1816), America's first Methodist bishop, dined in Greenland (presumably at an inn) while traveling from Wells, Maine, to Salisbury, Mass., in September 1798, and in June 1802 he breakfasted here while traveling in the opposite direction. Although they had no plans as yet to challenge the established church in Greenland, Methodist leaders definitely knew where the town was.

When Dr. Macclintock died in April 1804, the one-time Congregational predominance at Harvard's divinity school had changed to Unitarian, which made obtaining an orthodox successor for him difficult. James Armstrong Neal, a native of Londonderry, N. H., who had taught school for a number of years in Philadelphia, returned to the Seacoast in 1804, and in November was licensed to preach by the Piscataqua Association of Ministers. Although not a college graduate, Neal had been awarded an honorary M. A. by Dickinson College. In Philadelphia, he had taught at the Young Ladies' Academy founded by John Poor (1752-1829), a 1775 Harvard graduate who for several years, with his wife Sally Folsom, had kept the tavern at today's 480 Portsmouth Avenue in Greenland previously run by Sally's father John, but left after her death in 1784 to seek his fortune in the metropolis. Precisely how James A. Neal came to return to New Hampshire and apply for Dr. Macclintock's late pastorate is unknown. In December 1804, a special town meeting chose a committee "to hire a new Candidate to supply the Desk" (i. e., pulpit). Mr. Neal preached on eleven Sundays during the winter, and on March 12, 1805 was invited to settle in Greenland. His ordination was set for May 22. The town would gain a pastor in his early thirties, who it was hoped would rival his predecessors, William Allen (53 years) and Dr. Macclintock (48 years), in length of service.

But this was not to be. In April 1806, Mr. Neal, on a visit to Boston, consulted Dr. John Warren, professor of surgery at Harvard Medical School, about a "slight pain in his breast . . . occasioned . . . by walking rather fast in the street." Dr. Warren (1753-1814) quickly diagnosed angina pectoris, and forecast a probable early death. Mr. Neal spent the winter of 1806-7 in Georgia, "but derived no permanent advantage from the change," Dr.

Warren wrote. Thereafter he was able to perform very little physical work, and his parish (and its records) suffered accordingly. Mr. Neal died on July 18, 1808.

Meanwhile, on July 15, 1807, the General Court had passed a law recognizing "the people of this State known by the name of Methodists" as "entitled to all the privileges and immunities which any other denomination is entitled to." Members of a self-styled "Christian" body, closely related to the Freewill Baptists, had done a bit of evangelizing and baptizing by immersion in Greenland while Mr. Neal was alive. In August 1808, however, Rev. George Pickering (1769-1846), a Maryland native and resident of Watertown, Mass., who was officially a "missionary-at-large" in the itinerant Methodist tradition, began to preach in Greenland's vacant meetinghouse. He was well received; on December 28, 66 residents petitioned the selectmen to give Mr. Pickering as much of the town's minister's tax as was "undisposed of at the death of the Rev. Mr. Neal." This was done, and he received $70 in March 1809. On March 14, the annual town meeting voted "that the Congregationalists occupy the Meeting house one half of the time & the Methodists and Baptists the other half," and chose Methodist and Congregational committees to oversee each group's affairs. The Baptists' numbers in Greenland were negligible, and they never obtained a settled pastor.

Finding a suitable Congregationalist to settle in town was even harder in 1809 than it had been in 1804, although an occasional preacher visited; the Methodists had a relatively clear field for the next four years, and didn't waste their opportunity. Leaving her husband and one son in Greenland's Hillside Cemetery, Mr. Neal's widow, the former Christina Palmer, returned to Philadelphia with her two-year-old son, Joseph Clay Neal, who would grow up to be a well-regarded author and editor, but succumb to heart trouble like his father's in 1847, at the age of 40.

Reactions to the changes in Greenland varied. Francis Asbury, who passed through again in early June 1809, wrote, "From this unpromising place, and other surrounding towns, God has raised up a society The labours of George Pickering and [Rev. William] Stevens have raised up, under God, a promising society here." Dr. Macclintock's fellow Congregational pastor from Salem, Mass., Dr. William Bentley (1758-1819), noted sadly in his diary for August 6 that "My Good old Friend D[r.] Macclintock's parish in Greenland N. H., is over run by the Sectaries. He kept them entirely free for half a Century of years. But the Glory has departed from them."

Among the several Methodist preachers who were active in Greenland over the next few years, two stand out. John Brodhead (1770-1838), said by Clough to have spent 1810 and 1811 here, later settled in Newmarket, entered politics, and served first in both the New Hampshire House and Senate, then as a member of Congress from 1829 to 1833. Dr. Martin Ruter (1785-1838) worked here in 1815-6. He later ran the famous Methodist Book Concern in Cincinnati for eight years, was president of Augusta College in Kentucky and Allegheny College in Pennsylvania, and died following six months of fatiguing missionary work in the wilds of the then-Republic of Texas.

Early in 1813, the Congregational Society for Promoting Christian Knowledge sent an 1806 Harvard graduate, Ephraim Abbot, from Massachusetts into southeastern New Hampshire, to visit some of the 45 or more towns in the region that lacked regular Congregational preachers. On March 2, Abbot reached Greenland, where he preached to "between 50 and 100 people." By June 14, the town's remaining Congregationalists were asking him to settle here. A town meeting on July 26 not only issued him an official invitation, but voted "that the congregational society...occupy the meeting-house during Mr. Abbot's ministry in the same," leaving the town's Methodists and (few) others to worship where they could. Needless to say, this caused considerable ill feeling. Mr. Abbot

was ordained on Oct. 27, 1813, and the town promised to tear down its century-old parsonage and build a new one in its place for him and his then-fiancée, Mary Holyoke Pearson, whose father Eliphalet had been President of Harvard from 1804 to 1806. This was done in 1814-5, at what later would become 47 Tide Mill Road.

The Methodists met in private homes for the next few years, but appear to have built their own meetinghouse in 1819, at today's 511 Portsmouth Avenue. This burned down in 1834, and was replaced by a second building in the same area, at 518 Portsmouth Avenue. This burned down in 1836 (there seems to be little doubt that both fires were accidental). Rev. Alfred Medcalf, who because of his large family and infirm health had been allowed to serve as a settled pastor in Greenland from 1817 on, and was only a few months from death at the time of the second fire, sold the Methodist Society a tract of land at the present 44 Post Road in March 1837, "for the use of erecting a house of Worship." This was built during the spring and summer, and dedicated on July 20. Mr. Medcalf had died on June 4, at the age of 60.

Important aspects of the life of the Methodist Society during the next 70 years are described in The Historical Narrative of the Church and People of Greenland, N. H., Called Methodists Published by them at the Centennial Celebration of their Church, by the previously mentioned Alfred Medcalf Clough. The author was a grandson of Mr. Medcalf, who had more babies born in Greenland named for him than anyone else. The Weeks Library has one of the few surviving copies of this 32-page account, which was published in 1909. From 1835 on, the society reverted to the usual Methodist practice of changing pastors every two or three years. In 1839 or 1840, a parsonage (torn down in 1993) was built at today's 80 Post Road, near the 15-year-old Brackett Academy building. In 1840-41, as M. O. Hall describes in his Rambles, the hiring by the town of John Clough Ingalls (1808-1897) to teach at the Academy created a stir because of his Methodist affiliation (he later became a minister, and served as a chaplain during the Civil War). Congregationalists' objection to his hiring caused the town's Methodists to threaten to form an academy of their own, which might have endangered the financial well-being of both institutions. Fortunately, in 1841 the selectmen filled the position with Oren B. Cheney (1816-1903), a Baptist, Dartmouth graduate, and future president of Bates College, whose religious neutrality and academic qualifications no one could question.



Methodist parsonage 1840-1993
&
Brackett Academy1825-1919

The long Congregational pastorate (1852-1917) of Dr. Edward Robie was marked by improved relations between Greenland's churches. He shared his fellow pastors' moral views, including their hatred of slavery, although he held that, for most people at least, the temperate use of alcohol might be preferable to the pledges of total abstinence that most of them favored.



Dr. Edward Robie

In 1874-5, revivals took place in both churches, involving combined services in December, a riverside baptism in January (!), prayer meetings at the Portsmouth and Concord railroad station on Portsmouth Avenue, and increased membership for both societies. The formation of a Christian Endeavor Society for Congregational youth in December 1889 was speedily followed by the Methodists' creation of an Epworth League chapter the following month. And in October 1890, when the Methodist church's furnace gave out, Dr. Robie and Rev. Mellen Howard, the Methodist pastor, held combined services in the Congregational building for as long as was necessary.

In January 1869, the Newmarket Universalist Society had offered for sale its 1565-pound church bell, which, Mr. Clough wrote, was "cast at the Revere Foundry in Boston about 1820, and was noted for the richness of its tone and volume of sound." Rev. John F. Adams (1790-1881), a retired Methodist minister living in Greenland, was instrumental in acquiring the bell for the Society.



Paul Revere Bell, Methodist Church-1869

In 1891-2, a major renovation of the church building was undertaken. According to the Portsmouth States and Union of Nov. 24, 1892, the old bell tower, on the center front of the roof, was replaced by "a new and very handsome tower...on the south-east corner of the church," where the Revere bell still hangs; a "large centre window with half-width windows on each side of it and a circular window above these" were added to the front; and a "large new two-manual pipe organ" was donated by Mrs. Sarah A. Ball (1831-1921). Dr. John Alfred Medcalf Chapman (1829-1905), a Greenland native who had served as a pastor in Philadelphia and New York, and would retire to his birthplace in 1898, donated "new stained glass windows, of beautiful design." While the work was being done, services were held in the Academy hall and the Congregational building. At the dedication of the renovated building, on Dec. 7, 1892, Dr. Robie delivered the benediction.

At the Methodist Society's hundredth-anniversary commemoration, on Sept. 22, 1909, according to Exeter News-Letter correspondent Mary I. Holmes,

> The present pastor, Rev. George W. Williams, made brief, felicitous remarks and then introduced Rev. Dr. Edward Robie, who for more than half of the century existence of this church had been pastor of the Congregational church.
>
> The congregation as a mark of courtesy to Dr. Robie rose in a body and remained standing a moment or two.
>
> The latter's remarks were in a most fraternal spirit. When he said that he would like to be one of the Methodist superannuated ministers because they took such good care of their worn out clergymen, the heartiest exclamations arose from several of the brotherhood "we will take you in now, brother," a tender testimony of their love for him.

It was on Feb. 25, 1912, at the celebration of the 60th year of his pastorate, that Dr. Robie, no doubt aware that the town's population in the 1910 census (575) had been its lowest since 1800, spoke of the declining attendance at both churches, and apparently shared certain thoughts with an audience for the first time:

> What is to become of our country churches? A serious question. It is becoming the custom for our weaker banks and trust companies to consolidate for mutual aid and strength. So in our country towns and in our cities also churches might merge together for mutual aid and support.
>
> The Methodist church by coming into Greenland did much to quicken and promote spiritual life among us. Perhaps the merging of these two churches into one might still more advance the spiritual life among us, both as individual Christians and as an association of Christian believers. Sixty years ago the thought of such a thing was hardly possible. Sixty years hence it may be a reality.

Immediately after Dr. Robie's death, on Sept. 20, 1917, Greenland's two religious societies drew closer together. During the winter of 1917-8, they held joint services in the Methodist church, led by its pastor, Rev. Floyd W. Lambertson. Then, on Sunday, March 3, the service was held in the Congregational building, with Fred Sanner, a divinity student at Methodist Boston University, preaching. For the moment, however, the societies decided to go their separate (though amicable) ways.

As the year 1918 wore on, however, it became known that Andover Seminary had no candidate to present as Dr. Robie's successor - - an echo of 1804. Mr. Sanner preached on three more Sabbaths, and late in April, the Congregational Society formally asked him to become its pastor, first for a trial year, then "for an indefinite period." Encouraged by his Methodist friends, Mr. Sanner accepted, and was ordained on June 23, 1918. Once again,

Greenland's Congregational Society had a youthful pastor, obtained via a somewhat unusual route, who might settle here for a number of decades.

Fate intervened, however. In September, Mr. Sanner returned to his home town of Pittsburgh, Pa., to marry his fiancée and bring her back to Greenland. Like many other young people that fall, he was stricken with influenza while in Pennsylvania, and died on September 29. Mr. Sanner's college friend, Charles M. Sherburne, replaced him for about a year, then was succeeded in 1920 by Joseph N. Haskell, of Boston. On his resignation, in August 1922, Dr. Robie's suggestion of a combined society seems finally to have appealed to a majority of Greenland's churchgoers. An Oct. 6 newspaper column referred to a "trial Community Church for a period of two years or more," perhaps the first appearance of that term. The two societies held well-attended meetings that month in which "Articles of Federation" were approved, and at a Congregational meeting on Nov. 7 it was "voted on motion of [William A.] Odell to close the church Jan. 1 [1923] and worship with the Methodists." 92 people attended a "bountiful supper" held on November 16 at the former Clark/Weeks/Dearborn tavern at 22 Post Road, where Alfred Medcalf and his family had once lived, which was described by a Herald correspondent as "the beginning of federation." The Greenland Federated Church (as we of a certain age remember it) held its first business meeting on December 4. The Greenland Methodist Society, as such, had ceased to exist.

Over the next 25 years, the Federated Church had Methodist pastors, with short pastorates, the majority of the time. The name of Charles S. Blakeney, pastor in 1942-3, who was killed in France in 1944 while serving as an Army chaplain, is commemorated in various ways in the town's records. In 1947, the Federated Church voted to change its name to the "Congregational Community Church," arousing feelings in some members like those of 1813. In 1954, it was decided to use the former Methodist church as a parish house, a function which it has performed ever since. Unfortunately, the records of the Methodist Society appear to have been thoughtlessly destroyed during the 1970s, making A. M. Clough's history all the more valuable. The society, which would have been 200 years old this year, deserves to be remembered as a predecessor of the Community Church and a contributor to the history of the town of Greenland.

Submitted by Mr. Paul Hughes



Methodist Church (taken around 1900)

✵ GREENLAND CITIZEN OF THE YEAR ✵

George P. Hayden	2008	Cynthia Smith	1994
Marie Hussey	2007	Roy & Violet Chisholm	1993
Laurie Lebar	2006	Carol Sanderson	1991
Luther Preston	2005	Luther Preston	1990
Jerrian Hartmann	2004	Chip Hussey	1989
Shirley G. Hoonhout	2003	Sharon Fernald	1988
Ruth Barnes	2002	Duncan Brackett	1987
Edith Lovering	2001	Lena Kohlhase	1986
Ann Mayer	2000	Herbert Wilson	1985
Trudy Beck	1999	Paul Hughes	1984
Bonnie Gardner	1998	Philip Rowe	1984
Carl & Mary Mueller	1997	Edna Weeks	1983
Richard Carlin	1996	Frederick Bourassa	1982
Robert W. Grodan	1995	Frank Richards	1981

Sponsored by the Greenland Women's Club



George Hayden- 2008
Citizen of the Year

ELECTED AND APPOINTED OFFICIALS

MODERATOR

Dean Bouffard	Term Expires	2008

TOWN CLERK-TAX COLLECTOR

"Marge" Morgan	Term Expires	2009

BOARD OF SELECTMEN

Mo Sodini, Chairman	Term Expires	2009
Paul Sanderson, Vice Chairman	Term Expires	2011
Bruce Dearborn	Term Expires	2010
Jon Wendell	Term Expires	2010
Charles H. Cummings, Jr.	Term Expires	2011

TREASURER

James Rolston	Term Expires	2009

SUPERVISORS OF THE CHECKLIST

Carol Scherer	Term Expires	2012
Joseph Philbrick	Term Expires	2014
Winston "Gus" Gouzoules	Term Expires	2010

NH STATE SENATE (District 24)

Senator Martha Fuller-Clark	(603) 436-2464

REPRESENTATIVE TO THE GENERAL COURT (District 17)

Pamela Tucker, Representative	pamela.tucker@leg.state.nh.us

U.S. REPRESENTATIVE

Carol Shea-Porter	Manchester Office (603) 641-9536

U.S. SENATOR

Judd Gregg (R-NH)	(202) 224-3324
Jeanne Shaheen (D-NH)	(202) 224-2841

BOARD OF ADJUSTMENT

Stephanie Glennon, Chairman	Term Ends	2009
Chris Halligan, Vice Chairman	Term Ends	2009
Donald L. Arsenault	Term Ends	2011
Lizbeth Cummings	Term Ends	2010
Tina Ho Wendell	Term Ends	2010
Ron Gross, Alternate	Term Ends	2009

TRUSTEES OF THE TRUST FUNDS

Leroy Syphers, Secretary	Term Expires	2010
George Hayden	Term Expires	2009
Richard Rugg	Term Expires	2011

CEMETERY TRUSTEES

Leroy Syphers, Chairman/Bookkeeper	Term Expires	2010
Henry Fieldsend	Term Expires	2009
Richard Rugg	Term Expires	2011

PLANNING BOARD

John McDevitt, Chairman	Term Expires	2009
Debra Beck, Vice Chairman	Term Expires	2009
Aidan Moore	Term Expires	2010
Stu Gerome	Term Expires	2011
Bill Bilodeau	Term Expires	2010
Gary Barron(Resigned 11/08)	Term Expires	2011
Bruce Dearborn, Selectmen's Representative	Term Expires	2009
Ken Fernald, Alternate	Term Expires	2009
Rich Winsor, Alternate (Appointed to fill G. Barron's seat)	Term Expires	2009
John Rand, Alternate	Term Expires	2009

LIBRARY TRUSTEES

Carolyn Weeks-White, Co Chairman	Term Expires	2009
Adele Wick, Co-Chairman	Term Expires	2011
Dale Rockefeller	Term Expires	2010
Tracy Graffam (Resigned)	Term Expires	2009
Julie Gilston	Term Expires	2010
Mark Fodero (Appointed to fill Tracy Graffam's seat)	Term Expires	2009
Abbey Rockefeller, Youth Advisor to Library Board		

CONSERVATION COMMISSION

Richard Mauer, Chairman	Appointment Ends	2010
Chip Hussey, Vice Chairman	Appointment Ends	2010
Nancy Zuba	Appointment Ends	2009
Debra Beck	Appointment Ends	2009
Jane Man	Appointment Ends	2010
Wallace Berg, Alternate	Appointment Ends	2010

BUDGET COMMITTEE

Mary McDonough, Chairman	Term Expires	2011
Robert Krasko, Vice Chairman	Term Expires	2009
Ron Gross	Term Expires	2010
R. B. Laurence	Term Expires	2009
John Weeks	Term Expires	2010
Patrick Walsh	Term Expires	2010
Sandra Trull-Smith	Term Expires	2011
Michael Marsh	Term Expires	2011
Frank Patterson (Appointed)	Term Expires	2009
Paul Sanderson	Selectmen's Representative	
Jim Haslam	School Board Representative	

RECREATION COMMITTEE

Brian Pafford, Chairman	Appointment Ends	2009
Jose Roy	Appointment Ends	2009
Erica Rahn	Appointment Ends	2010
Carol Destefano	Appointment Ends	2010
Cynthia Smith	Appointment Ends	2010
Jodi Thibeau	Appointment Ends	2011
Charles Cummings	Selectmen's Representative	

BUILDING INSPECTOR/CODE ENFORCEMENT Robert Cushman

TOWN COUNSEL Peter Loughlin, Esquire

ROCKINGHAM PLANNING COMMISSION

Commissioners
Bruce Dearborn

CHIEF OF POLICE Michael P. Maloney

POLICE DEPARTMENT

Full Time Personnel

Dawn M. Sawyer, Sergeant
David M. Kurkul, Detective
Wayne M. Young, Patrol Officer
David LoConte, Patrol Officer
James Cormier, Patrol Officer
Keith Dietenhofer, Patrol Officer

Part-Time Personnel

Theodore S. Hartmann, Patrol Officer
Thomas F. Simmons, Patrol Officer
Carole Smith, Administrative Assistant
Jeffrey T. Peirce, Patrol Officer
Wayne E. Stevens, Patrol Officer

HEALTH OFFICER Wallace Berg
Jeffrey Canfield, Deputy

VOLUNTEER FIRE DEPARTMENT Ralph Cresta, Fire Chief
Rick Hussey, Deputy Chief
Mo Sodini, Sec./Treasurer

EMERGENCY MANAGEMENT DIRECTOR Kenneth Fernald

TOWN ADMINISTRATOR Karen M. Anderson
kanderson@greenland-nh.com

TOWN OF GREENLAND
TOWN MEETING
MARCH 15, 2008

The Town Meeting was called to order by Dean Bouffard, Town Moderator, at 9:20 A.M. Saturday, March 15, 2008, at the Greenland Central School, Post Road, Greenland, NH.

Dean Bouffard led the meeting in a salute to the flag and Pledge of Allegiance. Mr. Bouffard read the results of the Election on March 11, 2008. He then introduced the Selectmen, Charles H. Cummings, Jr., Bruce Dearborn, Mo Sodini, Jon Wendell, Paul G. Sanderson, Town Administrator, Karen Anderson, and Town Clerk/Tax Collector, Marguerite (Marge) Morgan. Mr. Bouffard explained the rules of order.

ARTICLE I

To choose all necessary Town Officers for the year ensuing. The following newly elected Town Officers were sworn in by Town Moderator, Dean Bouffard.

Selectmen: Paul Sanderson – 3 yrs.	2011
Charles H. Cummings, Jr. – 3 yrs.	2011
Town Clerk/Tax Collector: Marguerite Morgan – 1 yr.	2009
Treasurer: James Rolston – 1 yr.	2009
Library Trustee: Adele Wick – 3 yrs.	2011
Library Trustee: Mark Fodero – 1 yr.	2009
Trustee of Trust Funds: Richard Rugg – 3 yrs.	2011
Cemetery Trustee: Richard Rugg – 3 yrs.	2011
Planning Board: Stuart Gerome - 3 yrs.	2011
Gary W. Barron – 3 yrs.	2011
Budget Committee: Mary McDonough – 3 yrs.	2011
Sandra Trull-Smith – 3 yrs.	2011
Michael Marsh – 3 yrs.	2011
Ron Gross – 2 yrs.	2010
Town Moderator: Dean Bouffard – 2 yrs.	2010
Zoning Board of Adjustment: Donald L. Arsenault – 3 yrs.	2011
Supervisor of the Checklist: Joseph Philbrick – 6 yrs.	2014
Greenland School District:	
School Board Members: Ann F. Mayer – 3 yrs.	2011
Christine M. Rockefeller – 3 yrs.	2011

Mr. Charles Cummings recognized and commended all the local organizations, individuals, fire and police who volunteer their time in giving of themselves to the Town.

Ms. Jacqui Gravelle, of the Greenland Women's Club, presented the Citizen of the Year Award to George P. Hayden, longtime Greenland resident and Town Transfer Station Manager.

PLANNING BOARD AMENDMENTS TO GREENLAND ZONING ORDINANCE

ARTICLE 2

Are you in favor of the adoption of proposed definition changes as proposed by the Planning Board for the Greenland Zoning Ordinances as follows:

Article II: Definitions: Amend the entire Definition Section and include new definitions for the following: Abutter, Airport, Building, Home Occupation, Principle Building, Temporary Building, Frontage, Highways, Junk, Land, Lot Width, Manufactured Housing/Mobile Homes, Structure, Temporary Structure, Accessory Use, Use, Principle Use, Front Yard, Side Yard and Rear Yard.

RECOMMENDED BY THE PLANNING BOARD

YES 281 NO 53

ARTICLE 3
Are you in favor of the adoption of proposed changes to the Building Regulations as proposed by the Planning Board for the Greenland Zoning Ordinances as follows:

Section 3A, #7: The Greenland Building Inspector may waive individual Greenland septic system requirements as necessary when:
1. There will be no physical expansion of the building; 2. There will be no increase in sewage loading; 3. The replacement of the system is required in an emergency for which no other readily available response exists and for which a delayed response will result in an unnecessary risk to public health, safety or the environment.

RECOMMENDED BY THE PLANNING BOARD

YES 308 NO 39

ARTICLE 4
Are you in favor of the adoption of proposed changes to the Table of Uses as proposed by the Planning Board for the Greenland Zoning Ordinances as follows:

Article III, Establishment of Districts & Uses: To Remove Section 3.7.5 Storage within Truck Bodies, Trailer Vans, or Cargo Vehicles from the Table of Uses, under Industrial Use, Item #10.

RECOMMENDED BY THE PLANNING BOARD

YES 269 NO 61

ARTICLE 5
Are you in favor of the adoption of proposed sign definition changes as proposed by the Planning Board for the Greenland Zoning Ordinances as follows:

Article Vl, Signs: Section 6.2.8-Electronic Message Board: A sign with a fixed or changing display/message composed of a series of lights that may be changed through electronic means. A time and/or temperature sign which does not display any other changeable message shall be considered an electronic message board. Section 6.2.38- Electronic message boards and flashing signs: Signs containing electronic message boards shall be prohibited. Signs that flash, rotate, or otherwise create movement are prohibited; this includes time/temperature signs.
Section 6.2.21-Wall Sign: A sign attached to, painted upon, placed against, or supported by the exterior surface of any building. Section 6.3.8-Wall Sign area: Wall signs shall not exceed an area of ¼ a square foot of sign for every linear foot of building (or business) facing the street. Wall signs with changeable copy are limited to six square feet.

RECOMMENDED BY THE PLANNING BOARD

YES 265 NO 66

ARTICLE 6
Are you in favor of the adoption of proposed changes to the restoration section as proposed by the Planning Board for the Greenland Zoning Ordinances as follows:

Article XlV, Non-conforming Uses/Lots: To Remove Section 14.2 Restorations from the zoning ordinance.

RECOMMENDED BY THE PLANNING BOARD

YES 241 NO 61

ARTICLE 7
Are you in favor of the adoption of a proposed provision to the Board of Adjustment section as proposed by the Planning Board for the Greenland Zoning Ordinances as follows:

Article XVII: Board of Adjustment: Insert Section 17.1.2.I in the Board of Adjustment section of the zoning ordinances the following statement: If the Board of Adjustment grants an application for a variance(s) and/or Special Exception(s), application for any and all building permits associated with the execution of such variance and/or Special Exception must be made within five years for the residential district and two years for the commercial and industrial districts, from the date upon which the Board of Adjustment granted the variance(s) or the Special Exception(s); if such application is not made within these noted time periods, then such variance(s) and/or Special Exception(s) will be deemed nullified.

RECOMMENDED BY THE PLANNING BOARD

YES 273 NO 49

ARTICLE 8
Are you in favor of the adoption of proposed wetland changes as proposed by the Planning Board for the Greenland Zoning Ordinances as follows:

Article XVIII, Wetlands: To remove Section 18.2.4 Wetlands Buffer Zone as a definition of the Wetlands Conservation Area District; amend Section 18.10.1: Conditional Use Permits - to remove the fill requirement of 3,000 square feet and add the following statement to the beginning of 18.10.1A: The applicant has demonstrated the proposed construction is essential to the productive use of land not within the wetlands.

RECOMMENDED BY THE PLANNING BOARD

YES 238 NO 84

ARTICLE 9
Are you in favor of the adoption of proposed age restricted housing changes as proposed by
The Planning Board for the Greenland Zoning Ordinances as follows:

Article XIX, Age Restricted Housing Ordinance: Items K & M; regarding Item K: change 1.4 dwelling units per net track acre, to 2.5 dwelling units per net track acre and regarding Item M: change 4 bedrooms, to 5 bedrooms allowed per net track acre.

RECOMMENDED BY THE PLANNING BOARD

YES 242 NO 82

ARTICLE 10
Are you in favor of the adoption of the proposed Accessory Dwelling Unit Ordinance as proposed by the Planning Board for the Greenland Zoning Ordinances as follows:

Article III, Section 3.7.11: Purpose- To provide increased flexibility in housing alternatives allowing autonomy, usability and affordability for owners and residents while maintaining the health, safety, aesthetics, and historic quality of the town's streetscapes.

RECOMMENDED BY THE PLANNING BOARD

YES 268 NO 55

ARTICLE 11
Are you in favor of the adoption of the proposed Duplex Ordinance changes as proposed by the Planning Board for the Greenland Zoning Ordinances as follows:

Article III, Section 3.7.12: Not withstanding any other provision of this ordinance, two family dwelling units (duplexes) shall only be allowed to be constructed in accordance with this section. Duplexes may be constructed on any existing conforming lot of record in existence as of March 1, 2008. Duplexes may be permitted on lots created after March 1, 2008 only as follows: Subdivisions consisting of: 3.7.12.1 The subdivision of a parcel (or parcels) of land after March 1, 2008 creating six (6) or more lots may have not more than fifteen percent (15%) of the total number of buildable lots (rounded to the nearest whole number) allowed to be constructed as two- family dwelling units (duplexes). 3.7.12.2 Subdivision of any lots that have constructed five (5) two family dwelling units (duplexes) on a parent parcel (original parcel that existed prior to subdivision) shall be prohibited from further subdivision and construction of two family dwelling units (duplexes). Further subdivision and construction of single family detached dwelling units is permitted.

RECOMMENDED BY THE PLANNING BOARD

YES 256 NO 75

ARTICLE 12
Are you in favor of the adoption of the proposed Residential Open Space – Conservation Development Ordinance as proposed by the Planning Board for the Greenland Zoning Ordinances as follows:

Article XXVI, Section 26.1: Purpose- The purpose of this ordinance is to (1) encourage environmentally sound planning to protect open space and natural resources, and create attractive living environments, and (2) through creative placement of dwelling units, discourage consumption of scenic, forested, agricultural, and recreational land for development, thus maintaining the rural character and advancing the goals stated in the master plan.

RECOMMENDED BY THE PLANNING BOARD

YES 287 NO 48

ARTICLE 13

Are you in favor of the adoption of the proposed changes to the Table of Uses as proposed by the Planning Board for the Greenland Zoning Ordinances as follows:

Article III: Table of Uses: Incorporate the proposed new Accessory Dwelling Unit and Residential Open Space – Conservation Development ordinances in the Table of Uses, under Residential Uses, as follows: Table of Uses: #9 Accessory Dwelling Unit: to be permitted in the Residential and Commercial District, but not permitted in the Industrial District; and #10 Residential Open Space – Conservation Development: to be permitted in the Residential and Commercial District, but not permitted in the Industrial District

RECOMMENDED BY THE PLANNING BOARD

YES 266 NO 55

ARTICLE 14

Are you in favor of the adoption of the proposed Citizen's Petition as signed and submitted by 25 legal voters of the Town: The undersigned legal voters of the town request that the zoning ordinance of the town be amended by adding the following provision(s):

Article III, Section 3.7.12: Parking commercial vehicles in the residential district. Parking commercial vehicles in the residential district shall be permitted provided that the following provisions are complied with:

3.7.12.1 Commercial vehicles may not have more than two axles.

3.7.12.2 Commercial vehicles may not exceed a maximum gross vehicle weight of 9,700 (nine thousand seven hundred) pounds for each vehicle and a maximum loaded trailer weight of 12,400 (twelve thousand four hundred) pounds (consistent with maximum allowed weight of vehicle and trailer under Article III, Section 3.7.1.5).

3.7.12.3 Not more than two commercial vehicles and/or trailers may be parked on the same residential property at the same time.

3.7.12.4 The operator(s) of the commercial vehicle(s) must be a resident of the town and reside at the residential property on which the commercial vehicle(s) is/are being parked. 3.7.12.5 Commercial vehicle(s) must be registered, inspected, and operable.

3.7.12.6 The engines or refrigeration units (if applicable) in/on commercial vehicle(s) cannot be left running.

3.7.12.7 On street parking is not permitted. This ordinance does not apply to recreational vehicles (RV's), motor homes, or vehicles that would come under Section 3.7.1 (Home Occupations).

NOT RECOMMENDED BY THE PLANNING BOARD

YES 141 NO 209

ARTICLE 15

To see if the Town of Greenland will vote to permanently discontinue, so it ceases to exist, the Class Six road known as "Stearns Right of Way". The effect of this Article would be to terminate all rights of the public to use a lane that the New Hampshire Supreme Court has recently ruled was established prior to the American Revolutionary War and runs from Post Road (near what is now 522-546), west to the Winnicut River.

Motion was made by Richard Gordon to adopt Article #15 and it was seconded by Steven Gordon. The Gordon/Gerrato families proceeded to present their position in support of this Article. Selectman, Paul Sanderson, explained on behalf of the town that "Stearns Right of Way" was a Class Six road and the town has no obligation to maintain it and that any development of the property that would be accessed by this road would have to go before the Planning Board and Selectmen. Damages could be awarded to Mr. Gill the abutting property owner if this article passed due the diminution of the value of the Gill land. Attorney Stephen Solomon and the Gill family gave a history of the property and explained their position.

After a hand vote, article 15 was: **YES - 50 NO - 55**

NOT ADOPTED

ARTICLE 16

To see if the Town will vote to establish a revolving fund pursuant to RSA 31:95-h, for the purpose of police special details. All revenues received from police special details will be deposited into the fund, and the money in the fund shall be allowed to accumulate from year to year, and shall not be considered part of the town's general fund unreserved fund balance. The town treasurer shall have custody of all monies in the fund, and shall pay out the same only upon order of the governing body and no further approval is required by the legislative body to expend. Such funds may be expended only for the purpose for which the fund was created, which shall include private detail wages, benefits, and vehicle expenses. If approved, this account will be established effective April 1, 2008. (Majority vote required).

Motion was made by Bruce Dearborn, Selectman, to approve Article 16 and was seconded by Liz Cummings. Mr. Dearborn explained that this Article would make the budget/accounting process much easier for the special police details.
Article 16 was voted unanimously to be:

ADOPTED

ARTICLE 17

To see what sum the Town will vote to raise and appropriate for the operating budget. The Budget Committee recommends $2,717,437.00 the Selectmen recommend $2,773,197.00. This article does not include appropriations voted in other warrant articles. (Majority vote required)

Motion was made by Mr. Mo Sodini, Selectman, to amend this Article to have the town vote to raise and appropriate the sum of $2,692,437.00 a reduction of $25,000 from the Budget Committee's recommended budget of $2,717,437.00.This was calculated with a reduction in the amount of the police details of $75,000 and the increase this year of the salt, sand and snow removal of $50,000, which reduced the amount by a net $25,000.00. It was voted unanimously to accept the operating budget as amended:

ADOPTED

ARTICLE 18

To see if the Town of Greenland will vote to authorize the withdrawal of up to Two Hundred Thirty Six Thousand ($236,000) from the Road Improvement Capital Reserve Fund, and change the purpose if necessary, to allow for the construction of a full set of working traffic lights at the intersection of Route 33, Bayside Road and Winnicut Road in Greenland, NH. Also to allow for the possible construction/installation of a pedestrian bridge and walk ways. (By Petition) (Two-Thirds Vote Required)

NOT RECOMMENDED BY THE BOARD OF SELECTMEN
NOT RECOMMENDED BY THE BUDGET COMMITTEE

Mr. Richard Rugg made a motion to accept this article and it was seconded by Mr. Gus Gouzoules. Mr. Rugg explained the process by which this project would proceed if adopted. He explained that he had met with representatives from the State, William Lambert, James E. Marshall and Doug Deporter, who stated the State would not pay for the project. However, they would support the project for approval. Mr. Rugg further explained that some of the equipment that will be removed from the Rte 33 road project and a foot bridge that may be removed in Portsmouth possibly could be used on this project. There were several comments and questions from the town residents and the Selectmen on this proposal. After a lengthy discussion, there was a hand vote of

Yes – 60 **No – 76.** Therefore, this Article was:

NOT ADOPTED

ARTICLE 19

To see if the Town will vote to raise and appropriate the sum of $350,000 for the reconstruction of Portsmouth Avenue from the post office to the intersection of Post Road. Work to include drainage improvements and installation of a sidewalk on east side. Further, to authorize the withdrawal of $250,000 from the Road Improvement Capital Reserve Fund established for that purpose. The amount to be raised by taxation is $100,000.

RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE

Mr. Charles H. Cummings, Jr., Selectman, made a motion to accept Article 19, and it was seconded. Mr. Cummings addressed the article and explained in detail the Selectmen's reasoning for recommending this article. Mr. Rugg questioned the need for a new road base. Mr. Sanderson explained that the present road base is deteriorating and needs replacement. Mr. Richard Weeks state that he felt that the City of Portsmouth should be responsible and not the town as they put in the water line. Mr. Sodini explained that there is grant money available to help keep costs down for sidewalks from the Greenland Central School. It was voted to accept Article 19 as read.

ADOPTED

ARTICLE 20

To see if the Town will vote to raise and appropriate the sum of $302,000 for the purpose of purchasing a new fire tanker truck and to authorize the withdrawal of up to $135,000 from the capital reserve fund established by the 2002 Town Meeting for that purpose. The amount to be raised by taxation in 2008 is $167,000. Also to see if the town will vote to appoint the selectmen as agents to expend from the Fire Truck Capital Reserve Fund established in 2002, without further action needed from Town Meeting. (Majority vote required)

RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE

Mr. Mo Sodini, Selectman, made a motion to accept Article 20 as read and it was seconded by Mr. Ralph Cresta. Mr. Cresta addressed the town meeting and explained that this tanker truck replaces the leaking 3,000gallon tanker truck. To refurbish the current tanker truck would cost in the vicinity of $45-$50,000. It was voted unanimously to accept this Article.

ADOPTED

ARTICLE 21

To see if the Town will vote to raise and appropriate the sum of Two Hundred Forty Four Thousand Dollars ($244,000) for the reconstruction and paving of Tuttle Lane and Vernita Drive. (Majority vote required)

RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE

Mr. Bruce Dearborn, Selectman, made a motion to accept Article 21 and it was seconded by Mr. Paul Sanderson. Mr. Dearborn explained that due to the fact that the City of Portsmouth was replacing the waterline, it would behoove the town of do the reconstruction and paving at the same time as it saved the town a substantial amount of money. I t was voted by a majority vote to adopt this article.

ADOPTED

ARTICLE 22

To see if the Town will vote to raise and appropriate the sum of $127,323 for the purpose of hiring two full-time firefighters. The Federal S.A.F.E.R. grant program for this article covers a period of five years with a total grant of $210,850 with a decreasing federal grant contribution and an increasing town contribution each year. In year one, the Federal contribution will be $75,900 and the town's share will be $51,423. If the Town opts out of the program before the end of the five years, it will have to repay the grant money used by the Town to the federal government. The article is contingent on the town's receipt of the S.A.F.E.R. grant. (Majority vote required)

RECOMMENDED BY THE BOARD OF SELECTMEN
NOT RECOMMENDED BY THE BUDGET COMMITTEE

Mr. Paul Sanderson, Selectman, made a motion to accept this Article and it was seconded by Mr. Kenneth Fernald. Mrs. Sara MacCorkle spoke at length regarding this Article and explained that the Fire Department had applied for a grant to help fund this article. She further explained that if the town does not receive the grant, this article will become void. Mr. Michael Marsh questioned the cost to the town in wages and benefits. Mr. Fernald spoke in favor of this article. Mrs. Liz Cumming presented a petition to the Town Moderator, signed by five (5) residents, requesting this vote be a yes/no handwritten ballot. It was voted to accept Article 22 - YES -64 NO – 33. The Article was adopted.

ADOPTED

ARTICLE 23

To see if the Town will vote to raise and appropriate the sum of Ninety One Thousand Four Hundred Dollars ($91,400) to renovate the recreation facilities on Caswell Drive to include reconstruction of the tennis courts and basketball court. (Majority Vote Required)

RECOMMENDED BY THE BOARD OF SELECTMEN
NOT RECOMMENDED BY THE BUDGET COMMITTEE

Mr. Jon Wendell, Selectman, made a motion to accept this Article. It was seconded by Mr. Robert Krasko. Mr. Brian Pafford of the Greenland Recreation Committee spoke about the need to do something about the condition of the recreation facilities. Mr. Krasko introduced Mr. Ray Desilets of Advantage Tennis, who discussed the condition of the tennis courts, the drainage problems and the problems with the basketball court. He made several recommendations and explained that, if his company was hired to perform the repairs, the work would be warranted for three (3) years. It was voted to adopt this Article.

ADOPTED

ARTICLE 24

To see if the town will vote to establish a committee to consider the possibility of establishing a recreation center/senior center for the residents. Committee of five (5) to be appointed by the Board of Selectmen for a one-year duration. Any necessary committee expenses up to $750.00 to be withdrawn from the Recreation Revolving Fund. Committee to present a written report to Town Meeting in 2009.

Mr. Charles Cummings, made a motion to accept Article 24 as read. It was seconded. Mrs. Carol Sanderson and Mr. Brian Pafford spoke in favor of this Article. Mrs. Barbara Wilson requested that the article be amended to change the number of committee members to seven (7), instead of five (5) and to included two senior citizen members. It was voted to accept this article.

ADOPTED

ARTICLE 25

To see if the Town will vote to raise and appropriate the sum of Seventy Five Thousand Dollars ($75,000) to be added to the capital reserve fund established by the 2007 Town meeting for the purpose of funding the future growth of the Weeks Public Library, with the Library Trustees and the Board of Selectmen named as agents to expend from said fund. *RECOMMENDED BY THE BOARD OF SELECTMEN*
RECOMMENDED BY THE BUDGET COMMITTEE

Mr. Jon Wendell made a motion to accept Article 25 and Mrs. Liz Cummings seconded it. After a brief discussion, it was voted to adopt this Article.

ADOPTED

ARTICLE 26

To see if the Town will vote to raise and appropriate the sum of Thirty Eight Thousand Dollars ($38,000) for the purpose of funding of a generator for the police station.

RECOMMENDED BY THE BOARD OF SELECTMEN
NOT RECOMMENDED BY THE BUDGET COMMITTEE

Mr. Jon Wendell made a motion to adopt Article 26 and it was seconded. Mr. Michael Maloney, Chief of Police, spoke to explain the necessity of adopting this Article. It was voted to adopt this article.

ADOPTED

ARTICLE 27

To see if the Town will vote to raise and appropriate the sum of Twenty Six Thousand, Eight Hundred Dollars ($26,800.00) for the purpose of purchasing a new police cruiser.

RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE

Mr. John Wendell made a motion to adopt Article 27 . It was seconded by Mr. Robert Krasko. Mr. Michael Maloney, Chief of Police, explained that this vehicle was a replacement for a 2004 police car that has 106,000 miles on it. Mr. John Weeks questioned whether this purchase could be put off for another year due to the dollar amount of warrant articles adopted thus far. It was voted to adopt this article.

ADOPTED

ARTICLE 28

To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars ($15,000) for the purpose of replacing the roof at the town office.

RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE

Mr. John Wendell made a motion to adopt Article 28. It was seconded by Mr. Ron Gross. After a brief discussion it was voted to adopt Article 28.

ADOPTED

ARTICLE 29

To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars ($10,000) for the purpose of protecting valuable town records. The work will include preservation of town records, including land use records, and improving the town vault by replacing shelving and changing light fixtures.

RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE

Mr. John Wendell made a motion to adopt Article 29. It was seconded by Marguerite Morgan. Mr. Wendell explained that the State of New Hampshire has given the town a grant of Ten Thousand dollars ($10,000) to preserve the town's vital records and asked that the town match it. He further explained the need to preserve blueprints/drawings and the many other documents which are part of our town's heritage and history. It was voted to adopt this article.

ADOPTED

ARTICLE 30

To see if the Town will vote to raise and appropriate the sum of $6,300.00 to provide health and dental insurance benefits to the combined position of Town Clerk/Tax Collector. Benefit to be based on an employer contribution of 90% and employee contribution of 10% of the single plan. Two-person or family plan available to the elected official, with the difference between the single benefit cost at their own expense.

RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE

Mr. Paul Sanderson made a motion to adopt Article 30. It was seconded by Mrs. Mary Dearborn. Mr. Sanderson gave a brief explanation regarding the request for insurance coverage for the town clerk/tax collector due to the fact that the position is a full time, elected position and the Selectmen would like to bring the insurance coverage in line with the other town hall employees. It was voted to adopt this article.

ADOPTED

ARTICLE 31

To see if the Town will vote to raise and appropriate the sum of Five Thousand Nine Hundred Eighty One Dollars ($5,981) to provide dental insurance benefits for full-time police officers, building inspector and town administrator. Insurance to be based on an employer contribution of 90% and employee contribution of 10% for Delta Dental, Option 3 providing 80% coverage for most services, $25 deductible, and a $1,000 annual maximum benefit. *RECOMMENDED BY THE BOARD OF SELECTMEN*

RECOMMENDED BY THE BUDGET COMMITTEE

Mr. Paul Sanderson made a motion to adopt Article 31. It was seconded by Mrs. Mary Dearborn. Mr. Robert Krasko stated that having been an insurance salesperson for over 30 plus years, he felt that the town should not offer this benefit. He went on to explain, that comparing the premium for the dental insurance, to the yearly $1000 maximum benefit received by the employees being covered, would not be beneficial to either the town or the employees. It was voted to adopt this article.

ADOPTED

ARTICLE 32

To see if the Town will vote to establish an expendable trust fund for the purpose of funding retirement liabilities for town employees and to raise and appropriate the sum of Five Thousand Dollars ($5,000) for that purpose and further to appoint the Board of Selectmen as agents to expend from this fund with no further action required by town meeting.

RECOMMENDED BY THE BOARD OF SELECTMEN

RECOMMENDED BY THE BUDGET COMMITTEE

A motion was made by Mr. Charles Cummings and was seconded by Mr. Bruce Dearborn. Mr. Cummings gave a brief explanation explaining the purpose of this article. It was voted to adopt this article.

ADOPTED

ARTICLE 33

To see if the Town will vote to raise and appropriate the sum of One Thousand Five Hundred Dollars ($1,500) for the purpose of increasing the Treasurer's annual stipend to Five Thousand Dollars ($5,000).

RECOMMENDED BY THE BOARD OF SELECTMEN

RECOMMENDED BY THE BUDGET COMMITTEE

Mr. Paul Sanderson made a motion to adopted Article 33. It was seconded by Mrs. Marguerite Morgan. Mr. Sanderson explained that under the new laws, deposits of $500 or more, have to be made on a daily basis. This requires the Town Treasurer make daily deposits and creates an increase in the number of hours spent the Treasurer. It was voted to adopt this Article.

ADOPTED

ARTICLE 34

To see if the Town will vote to raise and appropriate the sum of Three Thousand Dollars ($3,000) to provide funding to COAST, a transportation program that serves Greenland residents and to authorize the withdrawal of $3,000 for that purpose from the Municipal/Regional Transportation Improvement Capital Reserve Fund established in 2006 under the provisions of RSA 261:153 VI and funded through the additional charge to motor vehicle registrations.

RECOMMENDED BY THE BOARD OF SELECTMEN

RECOMMENDED BY THE BUDGET COMMITTEE

Mr. Paul Sanderson made a motion to adopt Article 34. It was seconded. After a brief discussion, it was voted to adopt this Article.

ADOPTED

ARTICLE 35

To see if the Town will vote to create an expendable trust fund under the provisions of RSA 31:19-a, to be known as the Mosquito Control Fund, for the purpose of mosquito control measures that may be necessary on an emergency basis due to mosquito borne illnesses and to raise and appropriate the sum of Two Thousand Five Hundred Dollars ($2,500.00) for this fund.

RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE

Mr. Charles Cummings made a motion to adopt Article 35. It was seconded. Mr. Wallace Berg questioned whether this was going to be done on a yearly basis. Mr. Cummings explained that this was a fund established to be used in the event of an emergency due to mosquito borne illness. It was voted to adopt this Article.

ADOPTED

ARTICLE 36

To see if the Town will vote to authorize the selectmen to enter into a three-year lease agreement for $4,890.00 for the purpose of leasing a copy machine for the town office, and to raise and appropriate the sum of $1,630.00 for this purpose. This lease agreement contains a fiscal funding clause. Majority Vote Required

RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE

Mr. Bruce Dearborn made a motion to adopt Article 36. It was seconded by Mr. Ralph Cresta. A brief discussion followed. It was voted to adopt this Article

ADOPTED

ARTICLE 37

To see if the Town will vote to modify the elderly exemptions from property tax in the Town of Greenland, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 74 years, Ninety Thousand Dollars ($90,000) for a person 75 years of age up to 79 years, One Hundred Fifteen Thousand Dollars ($115,000); for a person 80 years of age or older, One Hundred Forty Five Thousand Dollars ($145,000). To qualify, the person must have been a New Hampshire resident for at least three years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least five years. In addition, the taxpayer must have a net income of not more than Thirty Five Thousand Dollars ($35,000) or, if married, a combined net income of not more than Fifty Thousand Dollars ($50,000); and own net assets not in excess of One Hundred Twenty Five Thousand Dollars ($125,000) excluding the value of the person's residence. This article shall take effect for the 2008 property tax year. (Majority vote required)

Mr. Bruce Dearborn made a motion to accept Article 37. It was seconded by Mr. Richard Hazzard. A discussion following and it was explained that all towns have adopted this article in some form. It was voted to adopt this Article.

ADOPTED

Meeting adjourned at 1:40 P. M.

Respectfully submitted,

Marguerite F. Morgan
Town Clerk/Tax Collector



Greenland residents gather together at one of the Summer Concerts

REPORT OF APPROPRIATIONS ACTUALLY VOTED
(RSA 21- J: 34)
Date of Meeting March 15, 2008

Town: Greenland, County: Rockingham

PO Box 100, Greenland NH 03840-0100

Certificate of Appropriations voted

This is to certify that the information contained in this form, appropriations actually voted by the town/city meeting, was taken from official records and is completed to the best of our knowledge and belief.

/s/ Maurice Sodini
/s/ Paul G. Sanderson
/s/ Bruce Dearborn } Selectmen of Greenland
/s/ Jon Wendell
/s/ Charles Cummings, Jr.

Executive	WA 36	$197,299
Election, Registration & Vital Statistics	29	$59,075
Financial Administration	33	$129,572
Legal Expense		$70,500
Personnel Administration	30, 31	$165,736
Planning and Zoning		$37,600
General Government Building	28	$58,608
Cemeteries		$26,450
Insurance		$43,036
Advertising & Regional Assoc.		$6,015
Other General Government		$1,500
Police		$684,917
Ambulance		$18,300
Fire	22	$304,260
Building Inspection		$49,583
Emergency Planning		$12,435

Highways and Streets		$415,500
Administration		$22,910
Street Lighting		$13,750
Solid Waste Collection		$52,428
Solid Waste Disposal		$115,335
Health Administration		$1,800
Pest Control		$20,160
Health Agencies	34	$28,925
Direct Assistance		$9,825
Other Programs		$30,000
Parks & Recreation		$5,215
Library		$207,000
Patriotic Purposes		$725
Conservation & Natural Resources		$8,000
Other Culture & Recreation		$24,400
Interest on TAN		$5,000
Capital Outlay	20, 26, 27	$366,800
To Capital Reserve Funds	25	$75,000
To Exp. Trust Funds	32, 35	$7,500
Payments to Other Government		-0-
TOTAL APPROPRIATIONS		$3,997,871

ESTIMATED EXPENDITURES FOR TOWN OFFICER'S SALARIES
2009

Selectmen, Chairman	$	3,000
Selectmen, 4 @ $3,000		12,000
Town Clerk/ Tax Collector		41,550
Supervisors of Checklist		1,200
Sec/Treasurer Trust Funds		1,000
Dep. Town Clerk/Tax Collector		27,297
Health Officer		1,200
Town Treasurer		5,000
Total		$92,247

ACTUAL EXPENDITURES FOR TOWN OFFICERS' SALARIES
2008

Selectmen, 5 @ $3,000		$15,000
Town Clerk/Tax Collector		$40,000
Supervisors		$1,200
Sec/Treasurer Trust Funds		$450
Dep. Town Clerk/Tax Collector		$26,275
Health Officer		$1,200
Town Treasurer		$5,000
Total		$89,125

SCHEDULE OF TOWN INSURED PROPERTY

As of December 31, 2008

Property Name	Location	Building Value	Contents
Bandstand	Remembrance Park	$ 25,300.00	N/A
Concession Stand	Caswell Field	$ 56,380.00	$ 3,731.00
Concession Stand	Krasko Field	$ 14,300.00	$ 13,200.00
Dump Building	Cemetery Lane	$ 19,800.00	$ 71,500.00
Gazebo	Post Road/Ptmsth Ave.	$ 27,500.00	N/A
Highway Building	575 Portsmouth Ave.	$ 188,050.00	$ 50,941.00
Municipal Complex	575 Portsmouth Ave.	$1,009,389.00	$311,767.00
Police Station	579 Portsmouth Ave.	$ 1,185,557.00	$220,161.00
Recreation Storage	Krasko Field	$ 38,514.00	$ 13,440.00
Shed/Recycling Center	Cemetery Lane	$ 6,000.00	N/A
Weeks Public Library	36 Post Road	$ 595,599.00	$250,268.00
Outside Equipment	Caswell Field	$ 13,750.00	
	Krasko Field	$ 29,300.00	
	Krasko Field	$ 16,500.00	

Vehicle Schedule

Year	Make/Model	Description
1979	Maxim	Reel Truck
1986	Mack	Pumper Truck
2001	Ford	E450 Ambulance2
2003	Ford	F250
2004	Ford	Crown Victoria
2004	Ford	Crown Victoria
2006	Ford	F550
2006	Ford	Crown Victoria
2007	Ford	Crown Victoria
2007	Harley Davidson	Motorcycle
2007	Harley Davidson	Motorcycle
2007	Maxim	Fire Truck –Pumper
2008	Ford	Crown Victoria
2008	Smeal	Fire Truck-Tanker

❋ REPORT OF THE BOARD OF SELECTMEN ❋

I would like to take this opportunity to thank my colleagues on the Board of Selectmen. Without their guidance and expertise the challenges of 2008 would have been much more difficult. I would like to acknowledge the hard work of our Town Administrator, Karen Anderson; she kept our Board on point and ran the day to day operations of Greenland in a very professional and efficient manner.

We had a large and aggressive capital program this past summer and all went smoothly, and the people of Greenland are reaping the benefits of these projects. Recreation Commission Chair Brian Pafford and his committee members provided an ever-expanding array of recreation opportunities. The Recreation Committee, along with the Greenland Women's' Club and the Greenland Veterans, Inc., joined forces to sponsor the Summer Band Concert series. The Summer Band Concert Committee organized and presented five enjoyable Thursday evening concerts, all of which were both entertaining and well attended. The refurbished Caswell tennis and basketball courts were completed in mid summer and have been well received. The reengineering of Portsmouth Avenue was also completed in mid summer and has made walking in the area much safer with the advent of the new sidewalks. The Tuttle Lane project was completed mid fall and should, with the addition of a new water line, improve water pressure to that section of town as well as providing adequate water for fire protection. All of these projects took coordination with multiple agencies. My thanks to Karen for juggling these projects while continuing to handle the normal day to day operations.

I would like to thank all the members of the various boards and commissions that also are an integral part of the operation of our community. The Town Hall staff continues to provide a high degree of service to our residents. The support of Liz Cummings, Secretary/Bookkeeper and Amy Leonard, Secretary to the Boards, were instrumental to the smooth and orderly function of our town's government. The Office of the Town Clerk/Tax Collector (Marge Morgan and Barbara Fleming, Deputy) and the Building Inspection/Code Enforcement Officer, (Bob Cushman) continue to perform their assigned missions in a most reliable manner. We are truly fortunate to have the quality service and support of these talented and dedicated individuals.

I would like to extend a heart felt thanks to Chief Ralph Cresta for his continued dedication to providing both Fire and Emergency Medical Service to the Town of Greenland, as he continues to expand the membership and at the same time make membership an enjoyable and rewarding experience. The recent ice storm was just another example of how volunteerism is alive and well here in our town. Chief Maloney and his staff continue to provide exemplary police protection to our town and go above and beyond to ensure our safety. The transfer station continues to be a bright spot in our town. It provides a place for folks to meet and say hello as well as providing a source of revenue for our town via the recycling program. Mr. Hayden is always looking for new services to provide and the town and its citizens are the beneficiaries for his dedicated service.

I encourage all residents to become involved in our town. There are many opportunities for service to the community either as an elected official, a member of a board or committee, or as a volunteer in support of our many community programs. The beauty of a small town such as ours is that you can be as involved as you want or as your time and personal situation permits. I encourage citizen involvement by attending and participating posted meetings in both the Town and School District. These are your resources, your tax dollars at work, so consider getting involved by participating in activities, making suggestions, and supporting your community.

Maurice "Mo" Sodini
Chairman, Board of Selectman

✵ COMMUNITY CENTER STUDY COMMITTEE ✵

At the 2008 Town Meeting held on Saturday March 15, 2008, Warrant Article 24 was presented to the voters and asked if they wished to establish a committee, for a one year duration, consisting of five members to study the feasibility of establishing a Community/Senior Center. It was noted that such an effort was being considered as it was consistent with the terms of the Greenland Master Plan, and had been a suggestion at a previous Community Visioning session. During discussion, it was recommended by the voters to increase the size of the proposed committee from five to seven members. The intent of the article was for the committee to study the matter for a period of one year and to present a report of its findings to citizens at the 2009 Town Meeting.

Soon after the 2008 Town Meeting, efforts to solicit volunteers from the citizenry to serve on the committee were promptly initiated. An aggressive pursuit of needed volunteers through various means was undertaken. This included newspaper articles, a call for volunteers with an accompanying application inserted on the town's website, e-mail solicitation requests from the Recreation Committee, as well as direct discussions by members of the Select Board with several potential individual citizens.

It is with regret that your Board must report that despite these vigorous efforts, only one volunteer was forthcoming. Therefore, the envisioned committee was not established and study of the possibility of creation of a Community/Senior Center as envisioned by the warrant article could not be conducted.



New water line and pavement improvements on Tuttle Lane

❋ TOWN ADMINISTRATOR'S REPORT ❋

It has been an extremely busy year in Greenland with construction projects, community events, the town-wide revaluation, and a severe ice storm. We continue to have a wonderful group of elected and appointed officials and many volunteers that work hard to keep Greenland a great place to live. I appreciate being given the privilege of working here. The summer was made special with several concerts at the Bandstand sponsored by the Greenland Women's Club, Greenland Veteran's Association, the Town of Greenland through the Recreation Commission and numerous businesses. We look forward to this tradition continuing for many years.

The construction is finished on a large section of Portsmouth Avenue, and the results are wonderful. The drainage has improved, the road is smooth and the sidewalks are already getting a lot of use. Gary and his crew from Bourassa Construction did an excellent job and were a pleasure to work with. I appreciate all the patience residents had with the traffic detours, particularly when going to the Transfer Station on Wednesdays!

The recreation area on Caswell Drive has had major renovations. The tennis courts and basketball court have been completely reconstructed, with the basketball court being expanded and improved. Residents are encouraged to visit this area and enjoy the new facilities. A wonderful play structure for climbing fun for the young children has also been added! Please continue to share your thoughts and ideas for recreational activities and needs with the Recreation Committee or Board of Selectmen.

During the summer, several months were dedicated to the property revaluation as required by the Department of Revenue. Granite Hill Municipal Services and Property Valuation Specialists were hired to conduct this assessment. The update was necessary to meet the Department of Revenue's required certification for 2008. Assessments had fallen to an average of 82% of market value in 2007 and we were required to bring values back to 100% for 2008. With the faltering economy we have seen property values decline since the revaluation and it is likely that some assessments are currently greater than 100%. Properties have continued to sell in Greenland, with several new residents moving into two new subdivisions.

This year the town's financial records and procedures for both 2006 and 2007 were audited. There are several new Statements on Auditing Standards that have become effective requiring substantially more audit documentation. We have welcomed the new procedures and have been working hard to insure that the funds we receive from your tax dollars and other revenue sources are spent exactly as you approved at town meeting. The independent auditors have verified that for you and their comments have been included in this report for you.

The Town of Greenland's general permit for storm water discharges, which was issued through the EPA expired in May 2008. The EPA released the draft permit in January 2009 for the next five years and many of the new requirements will be difficult for Greenland to comply with and will be costly. Greenland is one of the smallest town's that must comply with these requirements. It is expected that the final requirements will be set within the next month and we will have to submit our Notice of Intent to comply with the requirements within 90 days of the effective date. One of the important aspects of the new permit will be the detection and correction of any improper discharges into wetlands, such as sump pumps or washing machines draining into wetlands or failed septic systems. If residents are aware of any of these problems, please contact me. We will be monitoring this situation closely and will be educating residents about the importance of protecting our wetlands.

Respectfully submitted,
Karen Anderson, Town Administrator

❋ TOWN CLERK/TAX COLLECTOR'S ❋ ANNUAL REPORT

This year Greenland underwent a town-wide reassessment of property values, a process that takes place every five years. As might have been expected, many property owners had "sticker shock" at their new property values, especially in the tumultuous economic climate of the summer and fall of 2008. We had to remind them that the values were supposed to reflect market value as of April 1, 2008. When the tax rate was set in October at $13.50/thousand, down from $17.30, most taxpayers saw only a modest, if any, increase in their actual taxes. The second year of semi-annual tax collection went smoothly, and seems generally well received.

The State of NH Vital Records Department provided the Town with sliding shelving units through a State grant. This greatly expanded our secure storage capacity and provided easier access to all records that must be preserved. We continued the preservation of Town documents, and have improved our record retention and disposal systems to comply with State law.

With the Presidential Primary Election held in January and the General Election held in November, 2008, Greenland saw unprecedented voter turnout along with the rest of the country. Thanks to physical enhancements made by Charles Cummings and George Hayden to facilitate voter flow, and procedural enhancements made by Town Moderator, Dean Bouffard, and Supervisor of the Checklist, "Gus" Gouzoules, the election process went smoothly with most voters experiencing little or no waiting and vote tabulation completed in record time.

In September, Greenland completed the transition to being "on-line" with the State Department of Motor Vehicles, which allows us to perform more functions for our residents. We can now issue initial (vanity) plates, provide duplicate copies of registrations and process registrations for vehicles weighing up to 26,000 lbs.

Residents should also be aware of the following services we offer:

- Free notary services for town residents.
- Justice of the Peace services.
- Registration of vehicles up to 4 months in advance of expiration date.
- Provide "Permit to Operate an Uninspected Motor Vehicle" when the vehicle owner is out of state when the current inspection sticker expires. The permit allows the owner to schedule an inspection at the earliest possible date following their return to New Hampshire. This, along with the above early registration, can be especially convenient for our "snowbirds".

Having completed my first full year as Town Clerk/Tax Collector, I am happy to report that my Deputy and I have settled into our roles and that the systems we manage are running smoothly. We have appreciated the support and patience of our residents and look forward to continued service to the Town.

Marge Morgan
Town Clerk / Tax Collector

TOWN CLERK'S REPORT TO GREENLAND

Fiscal year ending December 31, 2008

	2008
Motor Vehicle Permits	$761,050.54
Motor Vehicle Decals	11,689.00
E-Reg Verification	56.70
E-Reg – Interware	360.00
Transportation Improvement Fund	12,542.50
Dog Licenses w/fines	4,054.50
Filing Fees	12.00
Marriage Licenses	133.00
Vital Statistics-Town	325.00
Vital Statistics-State	1,373.00
Transfer Station Permits	2,201.50
Sale of Town Property	5,876.30
Income from Wetland Permits	20.00
Total	**$799,694.04**



Town Clerk, Marge Morgan



Deputy Town Clerk, Barbara Fleming

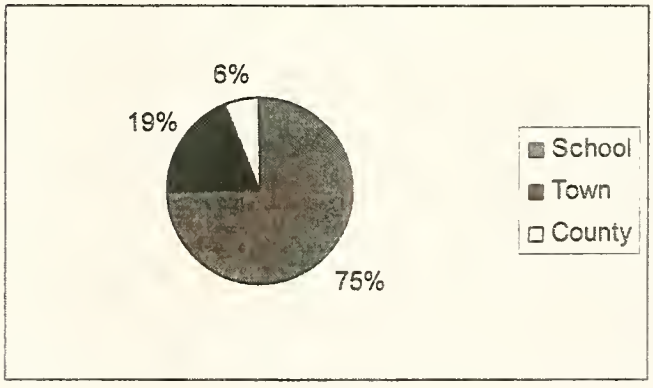
Rate of Taxation - 15 Year History

The following is a comparison chart of the Tax Rate and percentage breakdown of the rate.

Tax Rate – Per $1000 of Valuation

YEAR		TOWN	SCHOOL	COUNTY	TOTAL
1992	$	3.17	10.62	.90	14.69
1993	$	3.51	11.29	1.02	15.82
1994	$	3.73	10.74	1.03	15.50
1995	$	3.19	11.31	1.10	15.60
1996	$	2.74	11.89	1.17	15.80
1997	$	2.86	12.01	1.18	16.05
1998	$	2.76	12.49	1.15	16.40
1999	$	2.36	12.78	1.06	16.20
2000	$	1.50	14.50	1.20	17.20
2001	$	1.74	11.21	1.30	14.25
2002	$	2.25	11.50	1.15	14.90
2003	$	2.58	11.83	1.04	15.45
2004	$	2.87	11.71	1.04	15.62
2005	$	3.16	12.48	1.04	16.68
2006	$	2.64	12.79	1.07	16.50
2007	$	3.77	12.46	1.07	17.30
2008	$	2.26	10.36	0.88	13.50

2008 Property Tax Breakdown



FORM

MS - 1

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

SUMMARY INVENTORY OF VALUATION
FORM MS-1 FOR 2008

Municipal Services Division
PO BOX 487, Concord, NH 03302-0487 Phone (603) 271-2687
Email Address: nduffy@rev.state.nh.us

Original Date _____

Copy (check box if copy) ☐

Revision Date: _____

2008

DO NOT FAX!!

CITY/TOWN OF GREENLAND IN ROCKINGHAM COUNTY

CERTIFICATION

This is to certify that the information provided in this report was taken from the official records and is correct to the best of our knowledge and belief.
Rev 1707.03(d)(7)

PRINT NAMES OF CITY/TOWN OFFICIALS	SIGNATURES OF CITY/TOWN OFFICIALS* (Sign in ink)
Maurice Sodini	
Paul Sanderson	
Jon Wendell	
Bruce Dearborn	
Charles H. Cummings, Jr.	
Name	

Date Signed: 8/25/2008

Check one: Governing Body ☐
Assessors ☐

City/Town Telephone # 431-7111

Due date: September 1, 2008

Complete the above required certification by inserting the name of the city/town officials, the date on which the certificate is signed, and have the majority of the members of the board of selectmen/assessing officials sign in ink.

REPORTS REQUIRED: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon forms prescribed for that purpose.

NOTE: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7. Please complete all applicable pages and refer to the instructions tab for individual items.

THIS FORM MUST BE RECEIVED BY THE DRA NO LATER THAN SEPTEMBER 1ST.

Village Districts - pages 8 -9 must be completed for EACH village district within the municipality.

RETURN THIS SIGNED AND COMPLETED INVENTORY FORM TO: N.H. DEPARTMENT OF REVENUE ADMINISTRATION, MUNICIPAL SERVICES DIVISION, PO BOX 487, CONCORD, NH 03302-0487.

Contact Person: KAREN ANDERSON, TOWN ADMINSITRATO kenderson@greenland-nh.com
(Print/type) Email:

Regular office hours: Mondey-Friday 9:00AM -5:00 PM

FOR DRA USE ONLY

See Line by line instructions and Tax Increment Finance District Tab of this set as needed

GREENLAND

LAND / BUILDINGS	Lines 1 A, B, C, D, E & F List all improved and unimproved land - include wells, septic & paving. Lines 2 A, B, C, & D List all buildings.	NUMBER OF ACRES	2008 ASSESSED VALUATION BY CITY/TOWN
1 VALUE OF LAND ONLY - Exclude Amount Listed In Lines 3A, 3B and 4			
	A Current Use **(At Current Use Values)** RSA 79-A (See Instruction #1)	2,563.00	$461,500
	B Conservation Restriction Assessment **(At Current Use Values)** RSA 79-B	0.00	$0
	C Discretionary Easement RSA 79-C	247.00	$98,800
	D Discretionary Preservation Easement RSA 79-D	0.00	$0
	E Residential Land (Improved and Unimproved Land)	2,099.00	$242,428,700
	F Commercial/Industrial Land (**Do Not** include Utility Land)	730.00	$37,346,400
	G Total of Taxable Land (Sum of Lines 1A, 1B, 1C, 1D, 1E and 1F)	5,639.00	$280,335,400
	H Tax Exempt & Non-Taxable Land	727.00	$13,349,400
2 VALUE OF BUILDINGS ONLY - Exclude Amounts Listed on Lines 3A, and 3B			
	A Residential		$267,675,900
	B Manufactured Housing as defined in RSA 674:31		$8,700
	C Commercial/Industrial **(DO NOT Include Utility Buildings)**		$67,039,600
	D Discretionary Preservation Easement RSA 79-D Number of Structures	0	$0
	E Total of Taxable Buildings (Sum of lines 2A, 2B, 2C and 2D)		$334,724,200
	F Tax Exempt & Non-Taxable Buildings		$23,594,200
3 UTILITIES (see RSA 83-F:1 V for complete definition)			
	A Utilities (Real estate/buildings/structures/machinery/dynamos/apparatus/poles/wires/fixtures of all kinds and descriptions/pipelines etc.		$14,654,187
	B Other Utilities (Total of Section B from Utility Summary)		$0
4 MATURE WOOD and TIMBER RSA 79:5			$0
5 VALUATION BEFORE EXEMPTIONS (Total of Lines 1G, 2E, 3A, 3B and 4) This figure represents the gross sum of all taxable property in your municipality.			**$629,713,787**
6 Certain Disabled Veterans RSA 72:35-a (Paraplegic & Double Amputees Owning Specially Adapted Homesteads with V.A. Assistance)	Total # granted	0	$0
7 Improvements to Assist the Deaf RSA 72:38-b	Total # granted	0	$0
8 Improvements to Assist Persons with Disabilities RSA 72:37-a	Total # granted	0	$0
9 School Dining/Dormitory/Kitchen Exemption RSA 72:23 IV (Standard Exemption Up To $150,000 maximum for each)	Total # granted	0	$0
10 Water and Air Pollution Control Exemptions RSA 72:12-a	Total # granted	0	$0
11 MODIFIED ASSESSED VALUATION OF ALL PROPERTIES (Line 5 minus Lines 6, 7, 8, 9, and 10) This figure will be used for calculating the total equalized value for your municipality.			**$629,713,787**
12 Blind Exemption RSA 72:37	Total # granted	3	
	Amount granted per exemption	$15,000	$45,000
13 Elderly Exemption RSA 72:39-a & b	Total # granted	26	$2,927,500
14 Deaf Exemption RSA 72:38-b	Total # granted	0	
	Amount granted per exemption	$0	$0
15 Disabled Exemption RSA 72:37-b	Total # granted	1	
	Amount granted per exemption	$50,000	$50,000

16 Wood-Heating Energy Systems Exemption RSA 72:70	Total # granted	0	$0
17 Solar Energy Exemption RSA 72:62	Total # granted	0	$0
18 Wind Powered Energy Systems Exemption RSA 72:66	Total # granted	0	$0
19 Additional School Dining/Dormitory/Kitchen Exemptions RSA 72:23 IV	Total # granted	0	$0
20 TOTAL DOLLAR AMOUNT OF EXEMPTIONS (Sum of Lines 12-19)			$3,022,500
21 NET VALUATION ON WHICH THE TAX RATE FOR MUNICIPAL, COUNTY & LOCAL EDUCATION TAX IS COMPUTED (Line 11 minus Line 20)			**$626,691,287**
22 Less Utilities (Line 3A) Do NOT include the value of OTHER utilities listed in Line 3B.			$14,654,187
23 NET VALUATION WITHOUT UTILITIES ON WHICH TAX RATE FOR STATE EDUCATION TAX IS COMPUTED (Line 21 minus Line 22)			**$612,037,100**

UTILITY SUMMARY: ELECTRIC, HYDROELECTRIC, RENEWABLE-MISC., NUCLEAR, GAS/PIPELINE, WATER & SEWER

List by individual company/legal entity the valuation of operating plants employed in the production, distribution, and transmission of electricity, gas pipeline, water and petroleum products. Include **ONLY** the names of the companies listed on the Instruction Sheets. (See Instruction pg 4 & Utilities Tabs)

DOES YOUR MUNICIPALITY USE THE DRA UTILITY VALUES?	YES []	NO [x]
IF YES, DO YOU EQUALIZE IT BY THE RATIO? (please check appropriate box, if applicable)	YES []	NO []

SECTION A: LIST ELECTRIC COMPANIES: (Attach additional sheet if needed.) (See Instructions pg 4 Tab & Utilities)	**2008 VALUATION**
FPL Energy Seabrook, LLC	$43,600
Mass Municipal Wholesale Electric	$5,600
Public Service Co. of NH	$6,687,400
FPL Northeast Division	$0
Public Service Co. of NH	$3,200
Public Service Co. of NH	$285,800
Hudson Power & Light	$38
Taunton Municipal Lighting Co.	$49
A1 TOTAL OF ALL ELECTRIC COMPANIES LISTED IN THIS SECTION: (See page 4 tab for the names of the limited number of companies)	$7,025,687
GAS COMPANIES	
Granite State Gas Transmission	$43,100
Maritimes & Northeast Pipeline	$4,777,400
Northern Utilities	$210,800
Portland Natural Gas	$2,597,200
A2 TOTAL OF ALL GAS COMPANIES LISTED: (See page 4 tab for the names of the limited number of companies)	**$7,628,500**
WATER & SEWER COMPANIES	
Name	$0
Name	$0
Name	$0
A3 TOTAL OF ALL WATER & SEWER COMPANIES LISTED: (See page 4 tab for the names of the limited number of companies)	**$0**
GRAND TOTAL VALUATION OF ALL A UTILITY COMPANIES (SUM OF A1, A2 AND A3)	**$14,654,187**

SECTION B: LIST OTHER UTILITY COMPANIES (Exclude telephone companies): (Attach additional sheet if needed.)	**2008 VALUATION**
Name	$0
Name	$0
Name	$0
TOTAL OF ALL OTHER COMPANIES LISTED IN THIS SECTION B: Total must agree with total on page 2, line 3B.	**$0**

GREENLAND

TAX CREDITS	LIMITS	*NUMBER OF INDIVIDUALS	ESTIMATED TAX CREDITS
RSA 72:28 Veterans' Tax Credit / Optional Veterans' Tax Credit $50 Standard Credit $51up to $500 upon adoption by city or town	$500	220	$110,000
RSA 72:29-a Surviving Spouse "The surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States..." $700 Standard Credit $701 up to $2,000 upon adoption by city or town	$2,000	1	$2,000
RSA 72:35 Tax Credit for Service-Connected Total Disability "Any person who has been honorably discharged from the military service of the United States and who has total and permanent service-connected disabilitiy, or who is a double amputee or paraplegic because of sevice-connected injury...." $700 Standard Credit $701 up to $2,000 upon adoption by city or town	$2,000	9	$18,000
TOTAL NUMBER AND AMOUNT		230	$130,000

* If both husband & wife/civil union partner qualify for the credit they count as 2.
* If somene is living at a residence such as brother & sister, and one qualifies, count as 1, not one-half.

DISABLED EXEMPTION REPORT - RSA 72:37-b					
INCOME LIMITS:	SINGLE	$13,400	ASSET LIMITS:	SINGLE	$35,000
	MARRIED/CIVIL UNION PARTNER	$20,400		MARRIED/CIVIL UNION PARTNER	$50,000

DEAF EXEMPTION REPORT - RSA 72:38-b					
INCOME LIMITS:	SINGLE	$0	ASSET LIMITS:	SINGLE	$0
	MARRIED/CIVIL UNION PARTNER	$0		MARRIED/CIVIL UNION PARTNER	$0

ELDERLY EXEMPTION REPORT - RSA 72:39-a

NUMBER OF FIRST TIME FILERS GRANTED ELDERLY EXEMPTION FOR CURRENT YEAR		PER AGE CATEGORY	TOTAL NUMBER OF INDIVIDUALS GRANTED AN ELDERLY EXEMPTION FOR THE CURRENT YEAR & TOTAL AMOUNT OF EXEMPTIONS GRANTED			
AGE	#	AMOUNT PER INDIVIDUAL	AGE	#	MAXIMUM ALLOWABLE EXEMPTION AMOUNT	TOTAL ACTUAL EXEMPTION AMOUNT
65-74	1	$90,000	65-74	7	$630,000	$540,000
75-79	4	$115,000	75-79	5	$575,000	$575,000
80+	1	$145,000	80+	14	$2,030,000	$1,812,500
			TOTAL	26	$3,235,000	$2,927,500

INCOME LIMITS:	SINGLE	$35,000	ASSET LIMITS:	SINGLE	$125,000
	MARRIED/CIVIL UNION PARTNER	$50,000		MARRIED/CIVIL UNION PARTNER	$125,000

CURRENT USE REPORT - RSA 79-A				
	TOTAL NUMBER ACRES RECEIVING CURRENT USE	ASSESSED VALUATION	OTHER CURRENT USE STATISTICS	TOTAL NUMBER OF ACRES
FARM LAND	1,183.00	$174,600	RECEIVING 20% RECREATION ADJUSTMENT	0.00
FOREST LAND	1,111.00	$283,100	REMOVED FROM CURRENT USE DURING CURRENT YEAR	20.00
FOREST LAND WITH DOCUMENTED STEWARDSHIP	0.00	$0		
UNPRODUCTIVE LAND	0.00	$0		TOTAL NUMBER
WET LAND	269.00	$3,800	TOTAL NUMBER OF OWNERS IN CURRENT USE	56
TOTAL	2,563.00	$461,500	TOTAL NUMBER OF PARCELS IN CURRENT USE	155

LAND USE CHANGE TAX				
GROSS MONIES RECEIVED FOR CALENDAR YEAR (JAN. 1, 2007 THRU DEC. 31, 2007).				$196,500
CONSERVATION ALLOCATION:	PERCENTAGE	0%	AND/OR	DOLLAR AMOUNT $0
MONIES TO CONSERVATION FUND				$0
MONIES TO GENERAL FUND				$196,500

CONSERVATION RESTRICTION ASSESSMENT REPORT - RSA 79-B				
	TOTAL NUMBER ACRES RECEIVING CONSERVATION	ASSESSED VALUATION	OTHER CONSERVATION RESTRICTION ASSESSMENT STATISTICS	TOTAL NUMBER OF ACRES
FARM LAND	0.00	$0	RECEIVING 20% RECREATION ADJUSTMENT	0.00
FOREST LAND	0.00	$0	REMOVED FROM CONSERVATION RESTRICTION DURING CURRENT YEAR	0.00
FOREST LAND WITH DOCUMENTED STEWARDSHIP	0.00	$0		
UNPRODUCTIVE LAND	0.00	$0		TOTAL NUMBER
WET LAND	0.00	$0	TOTAL NUMBER OF OWNERS IN CONSERVATION RESTRICTION	0
TOTAL	0.00	$0	TOTAL NUMBER OF PARCELS IN CONSERVATION RESTRICTION	0

DISCRETIONARY EASEMENTS - RSA 79-C		
TOTAL NUMBER OF ACRES IN DISCRETIONARY EASEMENTS	TOTAL NUMBER OF OWNERS GRANTED DISCRETIONARY EASEMENTS	DESCRIPTION OF DISCRETIONARY EASEMENTS GRANTED: (i.e.: Golf Course, Ball Park, Race Track, etc.)
247.00	1	GOLF COURSE
ASSESSED VALUATION		DESCRIPTION
$98,800		DESCRIPTION
		DESCRIPTION

REPORT OF THE
BUILDING INSPECTOR / CODE ENFORCEMENT OFFICIAL

2008 was a productive year for the Greenland Building Department. Building permits include: 15 new single-family homes, two duplexes and a Target Department store. The total number of permits is 491, which includes 29 test pits. Fifteen new home permits were granted in 2007.

New home construction was most prevalent in the Barrett Farm and Falls Way subdivisions. New home construction in Barrett Farm is complete and of the sixteen homes built, only three remain unoccupied. For the year, six new homes were constructed in the Falls Way subdivision, with only one left to be sold and occupied. Several new home building permits are anticipated for this development during 2009.

Lowes is expected to obtain a building permit for its' 161, 423 sq. ft. store during 2009. The construction review and inspection process for this store will be similar to the administrative process in place for the Target store with outside consultants contracted to review construction plans and conduct inspections as required. A July 2009 opening is anticipated for both of these anchor stores.

2008 was a slow year for the Greenland Board of Adjustment. The Board has not been required to meet since last July.

The Greenland Planning Board has several new Town Ordinance proposals for the 2009 Town meeting. There are new definitions, requirements for establishing child day care facilities, removing fireworks ordinances from zoning, an addition of an explosive (blasting) ordinance, removing Planning Board waiver capability from Article 18 (local wetland ordinance), Conservation Subdivision Development density bonus and a Small Wind Turbine/Net Energy Metering ordinance. Copies of the proposed changes/additions are available in the office and on-line at **www.greenland-nh.com**.

OFFICE: 431-3070
CELL: 502-4623
EMAIL: bcushman@greenland-nh.com

Respectfully submitted,

Robert A. Cushman
Building Inspector/Code Enforcement Officer

✵ BUILDING DEPARTMENT ACTIVITY – 2008 ✵

Permits Issued

New Homes	15	Pools –Above Ground	0
Second Dwelling Units	0	Pools – In-ground	4
Duplexes	2	Reroofing	48
Renovations over $50,000	9	Siding	6
Renovations	40	Signs (Temporary)	5
Garages/Small Barns	11	Signs	25
Commercial Over $50,000	3	Electric	67
Commercial	3	Plumbing	31
Decks / Porches	14	Test Pits	29
Demolitions	6	Miscellaneous Under $1,500	2
Septic Replacement	6	Septic New	24
Driveway	12	Occ. Permit-Commercial	7
Occupancy Permit-Res.	18	Mylar Fines	1
Sheds	12	Miscellaneous	43
Home Occupation	2	Septic Review	41
Mechanical	5		
		Total permits	**491**



Thank you New England Homes for the donation of our new shed!

✵ POLICE DEPARTMENT REPORT ✵

I am proud to present the report of the Greenland Police Department for the year 2008. The Ice Storm of 2008 caused power outages for most of the residents in Greenland; however, because of the approval of the generator at last year's Town Meeting, the Police Department was fully functional throughout the storm and aftermath. Having power at the station allowed us to focus on the safety of the residents. I was also very pleased with the cooperation and communication between Town agencies during this crisis. As an added bonus the cost of the generator was $8100.00 less than anticipated.

The Police Department takes drunk driving very seriously and takes a very proactive approach to this problem. We participated in several DWI check points this past year with other agencies in the Seacoast region. The Department also again received grant monies from the New Hampshire Highway Safety Agency to put extra patrols out on the road to combat drunk drivers. These combined efforts resulted in a 53% increase in DWI arrests when compared to 2007.

Greenland Officers will be adding new weapon technology this year with the implementation of the Taser. This program was researched by Officer David LoConte, a certified instructor in the use and deployment of the Taser. Officer LoConte was able to secure all the funding for this program through private donations. I would like to thank all of individuals and businesses who contributed to the success of this project.

Statistics show that 80-90% of Child Safety Seats are installed incorrectly, jeopardizing the child's safety. Officer Wayne Young and Officer Keith Dietenhofer both obtained certification in the installation of Child Safety Seats through the National Highway Traffic Safety Administration and Safe Kids Worldwide. Anyone needing assistance correctly installing their child safety seat may contact the Police Department and they will install the seat or check your current installation.

In conjunction with Crime Stoppers and the Portsmouth Police Department, Sgt. Sawyer has been involved with the Citizens Police Academy, which allows members of the local community to get a behind the scenes look at the duties of a police officer. This past year the first class graduated this program. The Citizens Academy will again be offered in 2009. Please check our website for the dates and application. www.greenlandpd.us

The Police Department offers 24 hours service to the community, so please call anytime you see something out of the ordinary. In case of any emergency please call **911**. For any other services call **603-431-4624**.

I would like to thank my staff for their continued professionalism over the years. I would also like to thank the Town for is support in our efforts to keep Greenland a safe community.

Respectfully submitted,

Michael P. Maloney
Chief of Police

POLICE ACTIVITY STATISTICS

Police Activity	2006	2007	2008
Homicide/Accidental Death	0	0	0
Robbery	0	0	1
Kidnapping/Interference w/ Custody	0	3	4
Sexual assaults	2	5	2
Assaults	6	23	14
Criminal threatening	27	28	34
Arson	0	0	0
Burglary	7	5	4
Child Pornography	0	0	0
Thefts	88	80	69
Fraud/forgery	14	52	25
Criminal mischief	55	23	17
Drug offenses	10	9	15
Bomb Threat	0	0	0
DWI	17	13	21
Other alcohol offenses	9	150	23
Juvenile offenses	6	43	22
Criminal trespass	10	13	15
Violation of restraining orders/domestic	31	36	35
Restraining orders issued	13	13	15
Motor vehicle stops	1447	1206	1382
Accidents	198	199	161
Fatal Accident	1	0	0
E911 call	58	44	51
Arrests	185	144	135
Burglar alarms	232	208	200
Unsecured buildings	10	11	13
House checks / building checks	792	274	508
Suspicious activity	383	400	183
Suicide & Attempted Suicide	6	3	5
Unattended Deaths	2	0	2
Follow up investigations	992	604	428
Public assists	807	642	809
Assist to other police departments	398	378	449
Misc. Calls for Service & Complaints	1435	422	944
Incident Reports Taken	282	346	262
Total calls for service	7025	6448	7238
Amount of Property stolen/damaged	$82,306	$49,482	$60,485
Amount of Property recovered/reimbursed	$38,530	$82,791	$4,652

Police Department Revenues	2006	2007	2008
Pistol Permits	$230.00	$250.00	$280.00
Grants	$4,858.46	$9,381.44	$9,785.08
Witness Fees	$737.60	$743.46	$630.00
Report Fees	$1,847.30	$2,480.00	$1,881.00
Town Ordinance Fines	$1,260.00	$1,275.00	$315.00
Detail Revenue (Budget Reimbursement)	$82,713.00	$121,477.60	$239,550.00
Miscellaneous	$10.00	$279.19	$16.00
Total Revenues & Budget Reimbursements to the General Fund	$91,656.36	$135,886.69	$252,457.08

Detail Revenue Breakdown	2008
Total Hours Billed	$4,794.00
Total Salary Billed	$179,927.00
Total Administrative Billed	$28,764.00
Total Equipment Fees Billed	$30,765.00
Total Billed	**$239,456.00**

Current Greenland Police Department Roster 2008

Fulltime Personnel

Chief Michael P. Maloney
Sergeant Dawn M. Sawyer
Detective David M. Kurkul
Officer Wayne M. Young
Officer James C. Cormier
Officer Keith W. Dietenhofer
Officer David M. LoConte

Part Time Personnel
Officer Thomas F. Simmons
Officer Jeffrey T. Peirce
Officer Theodore S. Hartmann
Administrative Assistant Carole Smith

✵ GREENLAND VOLUNTEER FIRE DEPARTMENT ✵

The Greenland Volunteer Fire Department responded to 339 emergency calls in 2008. With increased growth within our town, we encourage Greenland residents to join the Greenland Volunteer Fire Department. Visit www.GreenlandFire.org for more information.

As a department, we continued our efforts to recruit new volunteers and expand our firefighting and EMT skills. Members participated in monthly departmental Fire and EMS training. Congratulations to the volunteers who received additional certification in 2008: Eric West EMT-I, Myrick Bunker Firefighter II, Joshua Bunker Firefighter I and II, and Jason Caruso EMT-B.

We continue to use COMSTAR, to bill for our ambulance service. In calendar year 2008, COMSTAR collected $ 39,812.01 for Greenland.

T1 – Greenland's First Tanker

In December, Greenland Volunteer Fire Department took delivery of a 2008 KME, 3,000 gallon capacity tanker. T-1 is Greenland's first official Tanker. T-1 replaces Engine 1, a 22-year old engine that was used as a tanker with a 1,250 gallon capacity. The new tanker includes significant and required safety features for our Firefighters. If you would like to see the new tanker, please stop by the Fire Station for a tour.

Recruiting

We've continued our effort to recruit new members to Greenland Volunteer Fire Department. We are asking anyone in Greenland who has considered joining the fire department to take the next step - contact us (by phone or email GVFD21@yahoo.com), attend a monthly Business Meeting (second Tuesday of each month at 7 p.m.), or talk to our current members.

WE NEED VOLUNTEERS!

We are accepting applications for volunteers who live in towns abutting Greenland. As a volunteer you may train to become and EMT, Firefighter, Dispatcher, or provide support. We provide training to all of our volunteers, no experience is necessary to join. Volunteers must be at least 18-years old; there is no upper age limit.

The Ladies Auxiliary is also seeking new members, contact GVFD21@yahoo.com or Barbie Hazzard.

October – Fire Safety Month

In October, we held an Open House and conducted fire safety training at Greenland Elementary. Both events included the Fire Safety House, on loan from Hampton Fire. The Fire Safety House is designed as a home's interior with a full-sized kitchen and bedroom. Classes were able to watch as "smoke" from a waste paper basket "fire" filled the bedroom, learn to "fall and crawl" below the smoke and safely exit the building. Participants learned about kitchen safety, fire safety in their home, what to do in a fire and the importance of practicing home fire drills.

I would like to thank the members of the Greenland Volunteer Fire Department for their continued commitment, dedication and professionalism while serving the community. I would like to thank the Town and the residents for their continued support of the Fire Department.

Respectfully submitted,
Ralph Cresta Jr., Chief



New 2008 KME, 3000 gallon tanker

Incident Reports by Type of Incident Found:

EMS Calls including Motor Vehicle Accidents	182
Building Fires	6
Hazardous Condition	28
Alarm System Activation	58
Public Assist	31
Miscellaneous Fire	6
Canceled En Route	18
Brush Fires	8
Car Fires	2
Total Calls in 2008	339

Greenland is a member of a mutual aid agreement with surrounding towns. In 2008 we participated in the mutual aid agreement as follows:

Mutual Aid Given

Fire	13
Ambulance	1

Mutual Aid Received

Fire	7
Ambulance	8
Exeter Advanced Life Support (ALS)	15
Portsmouth ALS	5

2008 Officers:
Fire Chief: Ralph Cresta, Jr.
Deputy Fire Chief: Richard Hussey
Captain: Kevin Schmit
Captain: Matt Tobey
Engineer: Brian DiPietro



Smoke demo. in the Fire Safety House

How to Reach Us:
Always dial 9-1-1 in an emergency.

- Business number is 603-436-1188
- E-mail GVFD21@yahoo.com
- Website www.GreenlandFire.org

Help Us Find You in an Emergency:

- Make sure the telephone company has your correct street address.
- Post your street number on both sides of your mailbox in 4-inch (or larger) reflective numbers.
- Ensure that your house number is clearly visible from the street, both during the day and night.



Fire Safety training at Greenland Central School

Fire Permit Requirements:

1. **You must request a burn permit from the Fire Warden or a Deputy Fire Warden at least 24-hours prior to the start of the burn.**
2. You must obtain a signed burn permit from the Fire Warden or a Deputy Fire Warden prior to starting the burn.
3. Chimineas, fire pits, outdoor fireplaces, etc need burn permits.
4. The Fire Warden or Deputy Fire Warden will determine if the burn pile is reasonable in size, or if it must be reduced.
5. You may **not** burn brush over 5-inches in diameter, pressure treated or painted wood, plywood, leaves, tires, tubes, refuse or other waste.
6. You must own the land where you intend to burn. If you do not own the land, you must have the owner's written approval.
7. You must be at least 18 years of age to obtain a permit.
8. Open burning must be 50 feet away from nearest field, brush, woodland, or structure.
9. You must have the means to extinguish the fire at any time. A hose, shovel or rake, and a bucket of water should be available at the fire.
10. Open burning must be constantly attended until the fire is completely extinguished.
11. The Fire Department shall order the extinguishment of any open burning that creates or adds to a hazardous or objectionable situation. If the fire becomes a nuisance it must be extinguished.
12. Even with a valid permit, under State law, any damage caused as a result of a kindled fire becomes the obligation of the party responsible for kindling the fire; ***including the cost of suppression.***
13. Permitted burning is allowed between the hours of 5 p.m. and midnight. If it is raining or the ground has sufficient snow cover a permit may be issued for burning earlier than 5 p.m.

Annual Burn Permits for Chimineas, fire pits and outdoor fireplaces:
Permits are issued at the Fire Station on:
Tuesday, March 10 from 6:30 – 8:30 p.m.
Tuesday, April 14 from 6:30 – 8:30 p.m.
Tuesday, May 12 from 6:30 – 8:30 p.m.
This is not a permit to burn brush.

To Obtain Burn Permits:
Contact the Fire Warden or one of the Deputy Fire Wardens listed below, before 5 p.m. Request a burn permit at least 24-hours prior to the start of your burn.

Deputy Fire Warden	Brian DiPietro	603-498-3162
Deputy Fire Warden	Kevin Schmit	603-433-5572
Deputy Fire Warden	Myrick Bunker	603- 436-8698
Deputy Fire Warden	Mo Sodini	603-765-7904
Fire Warden	Ralph Cresta, Jr.	603-235-7676



From left to right: G. Harnois, D. Gravelle, R. Cresta, E. West, C. Pearl

✵ EMERGENCY MANAGEMENT ✵

The ice storm of December 2008 was the most widespread emergency to impact the Town of Greenland in many years. As the magnitude of the storm became apparent the Town's Emergency Operation Center was opened early on Friday morning to support the ongoing efforts of the Fire & Police Departments.

Communication was established with the State of NH, Department of Homeland Security & Emergency Management EOC. Communication was also established with the American Red Cross Regional Shelter at Portsmouth High School. Throughout the event, a number of Greenland residents sought shelter or food at that location. We also provided manpower to that location in support of the sheltering efforts.

Fire, Police and Emergency Management personnel contacted all elderly residents and those with known medical problems on a regular basis throughout the event. At noon each day, the Town Administrator and myself participated in a statewide conference call relative to the emergency. Through that and subsequent information, we were able to apply for funding through the Disaster Declaration, which will enable the Town to recoup some of its costs occurred during the storm.

From this event we have learned a number of things that will enable us to further strengthen our Local Emergency Plan in responding to emergencies within the community and we will be incorporating those ideas into the Plan throughout the year.

One major concern that occurred during the storm was the use, or more importantly, the misuse of home generators. We have included on the following page, some guidelines for the proper and safe use of these devices.

I would like to thank Fire Chief Cresta and Police Chief Maloney for the professionalism shown by their respective departments throughout the emergency; also, a well done for the efforts of the Town Administrator, Selectmen and others of the Emergency Management Team.

Emergency Management received a new multi channel radio for the EOC from the State of NH as the result of our rewrite and update to the Town of Greenland Local Emergency Operations Plan.

As mentioned in last year's report we received a planning grant for 2008 which allowed us to update our Hazardous Materials Plan by cataloging all hazardous material used and stored in the community, under what is known as SARA Title III. The data collected is being finalized into a computer program called CAMEO and then will be available for instant use by the emergency services of the town.

In 2008, Greenland Emergency Management and all Town departments participated in three exercises conducted by the State of NH Office of Homeland Security & Emergency Management and the Federal Emergency Management Agency to test the Town's Radiological Emergency Response Plan. The Town's EM Team performance was given high marks.

As we have seen from recent events in New Hampshire and elsewhere around the country, in emergency situations it is the local community that must be prepared to respond first to take care of its neighbors. We continue to seek individuals to join our emergency management team in protecting our community. Please contact me or leave your name at the Town Office if you are interested.

Any individual who has a special need or requires special assistance during an emergency should contact myself, the Town Clerk, Fire or Police Departments or the NH Office of Emergency Management so that we can have this information on file to help you if the need arises. This information is held in the strictness confidence in a sealed file.

Kenneth N. Fernald
Emergency Management Director
Greenland NH

✵ GENERATOR SAFETY TIP ✵

Handle With Care

If you own an emergency generator, it is critical for your safety and the safety of PSNH line crews that your equipment be properly installed. Improper installation can result in house fires or feeding electricity back into our lines, endangering the lives of repair crews.

It's also critical that PSNH be aware that you have a generator. If you have not already done so, register your generator so we can note the generator location and confirm that a safe transfer switch is being used to switch between standby and utility power. We may also be able to help with any questions you might have. Call us at (603) 634-2312, or write to PSNH's Supplemental Energy Sources Department at 780 North Commercial Street, Manchester, NH 03031.

Other Important Considerations:

Before you buy a generator, make sure it's the right size for your needs. Always have a qualified electrician install the generator, which must be connected to your home's wiring through a special transfer switch. This will ensure that the house wires are isolated from the utility wires.

Generators must be vented outside and must never be refueled while operating. You may need a town permit or an official inspection for the generator.

✵ FREE SENIOR WELLNESS CLINICS ✵

Where: Greenland Town Hall
When: Third Tuesday of each month 1:00 – 3:00 P.M.

A registered nurse provides:

- Blood pressure checks
- Medications review
- Help with managing diabetes and other chronic illnesses
- Lifestyle changes including: Exercise, Nutrition and Stress Management

Sponsored by the Town of Greenland and Wentworth Connections

❋ HEALTH OFFICER REPORT ❋

What is a Health Officer and what are his responsibilities? In the NH Statutes, Title X, Public Health, there are several Chapters which provide specific authority, responsibilities and define the potential scope of duties. Health officers work for and are responsive to the Commissioner of Health and Human Resources in Concord; at the local level they work for the Selectmen and the Citizens of Greenland. Our duties are non-clinical in nature but we do have access to both State and Federal information sources and expertise. Our responsibilities deal primarily with public health and only indirectly with personal health.

Examples of citizen concerns/complaints, statutory responsibilities and responses include:

- Health and safety inspections of child care facilities
- School safety
- Inspection of recreation/playground facilities
- Failed waste disposal systems and replacement of same
- Proper handling and disposal of food products involved in a fire
- Free roaming chickens and animal waste products
- Commercial environmental pollution with public health consequences
- Residential cesspools as a threat to water quality and public health
- Mosquito control
- Animal husbandry and human health
- Renter complaints regarding lack of utilities or in code violation
- Elderly needs, care and abuse
- Participation in regional emergency response organizations
- Environmental violations with potential health consequences
- Trash accumulations and rodent/pest control
- Junk yards and abandoned vehicles
- Food handlers and personal sanitation

Town governments are sparsely staffed, and without volunteers, could not function. The sheer volume of statutory duties and mandatory requirements continue to grow.

Environmental laws, many with health and safety mandates, have directed enforcement action. These are specific to aquifer protection and are inferred in other areas. Every citizen should take a personal interest in the protection of our drinking water sources. The chemicals and gasoline we discard in our driveways and backyards will be returned to us by way of water taps in the kitchen. Toxic materials we burn will be inhaled or consumed, by all of us, in the near future.

Citizen help is needed, please report known or suspected pollution violations to the Health Officer (433-3169 or 334-6315) or Code Enforcement Officer (430-3070). Anonymous calls are accepted.

Wallace Berg
Health Officer

Your assistance thru the years has been invaluable,

KEEP UP THE GOOD WORK!

❋ Mosquitoes, Water & People: A Relationship ❋

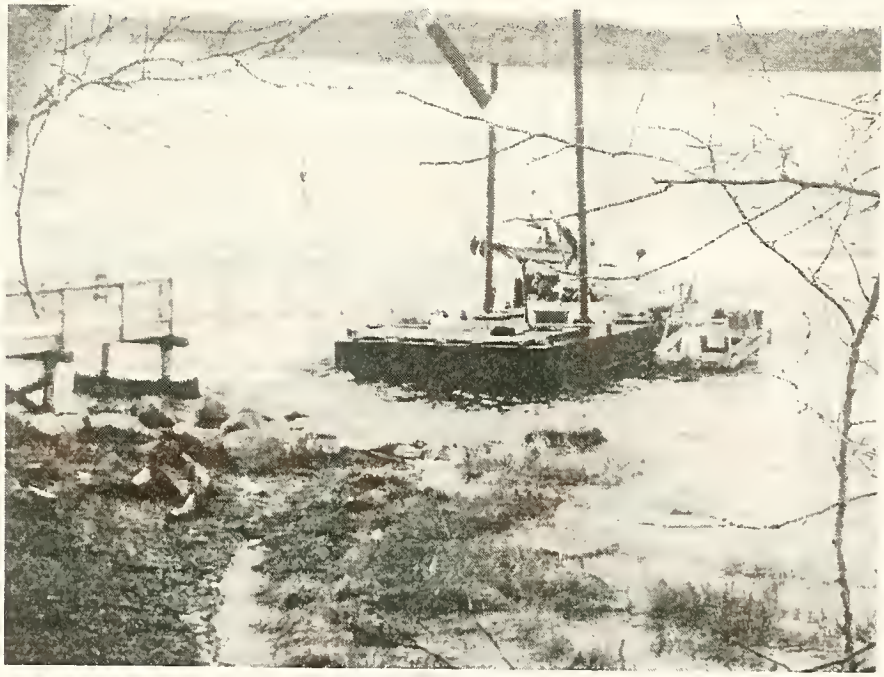
Greenland has been blessed with miles of scenic coastal marshes and fresh water wetlands, all vital to our great quality of life. With those blessings come some unwelcome insect pests called mosquitoes. Although they are pests to us they play an important role in the natural order of things and are a very important food source for larger creatures we will eventually consume.

Aside from the nuisance of being bitten, there does exist the remote possibility of becoming infected with a disease from a bite, and, an even more remote possibility of death. Two of the disease possibilities are West Nile Virus (WNV) and Eastern Equine Encephalitis (EEE). These diseases, and others, arrive in the bodies of flying fowl, fed on by mosquitoes, who may then transmit the disease to humans when they bite us.

There are at least eight possible mosquito species that could be transmitters; each has different host, breeding, wintering and propagation needs. There are several eradication methods but none of them are 100% effective, all have environmental consequences. Greenland conducts a larvicide program, treating mosquito breeding areas with insecticides that are primarily biological to kill the mosquitoes before they hatch. Testing is done in many areas to determine where larviciding should be done based on the species being found. The best mosquito control is that provided by nature, namely mosquito and larvae eating creatures. The best part is that this a free service and the entire "food chain" benefits, without any bad side effects. There are several areas in town that are under the control of the NH Fish & Game that we are not able to apply pesticides to, protecting that important food chain. In 2008, the Town established an expendable trust fund to insure that emergency mosquito control measures can be taken if the safety of our residents is threatened by disease infected mosquitoes.

It is important that residents **eliminate** backyard breeding areas, standing stagnant water sources, uncut grass and weed areas, fish ponds without fish, old cans and containers and especially old tires much favored as breeding areas. When outdoors during mosquito season, it is important to cover bare skin or use a mosquito repellant product. So good citizens, mosquito control starts in your back yard.

Wallace Berg,
Health Officer



Working on the Bay

✵ TRUSTEES OF THE TRUST FUNDS ✵

Status of Trust Funds as of 31 December, 2008
Edward Jones Investments

Fund	Value 12/31/08
General Fund	$ 5,314.89
Gwendolyn Sanderson Fund	18,381.89
Cemetery Fund	174,776.92
Library Fund	71,644.25
Library Emergency Repair Fund	8,756.71
Library Future Growth Fund	195,756.46
Recreation Fund	133,387.13
Conservation Fund	75, 979.21
Fire Truck Fund	6,789.84
Town Vicinity Land Fund	193,483.24
Road Maintenance Fund	75, 979.21
School Bldg/Ground Maint. Fund	132,004.12
School District Rental Maint. Fund	101,728.42
Retirement Liability Fund	5,005.13
Mosquito Emergency Control Fund	2,500.13

U.S. Trust Account

Fund	Value 12/31/08
Emma Perkins Fund (Cemetery)	$ 88,922.85

There were several new funds created by Town and School Warrant Articles in 2008. The new funds were: Retirement Liability Fund, Mosquito Emergency Fund and School District Rental Maintenance Fund.

In addition, funds were paid out to the new fire truck, Portsmouth Avenue reconstruction and repairs to the Weeks Library roof.

The Trustees have had a busy year. We attended Seminars on charitable trust laws and requirements, worked towards resolving audit findings, and added a voucher system for better accountability when funds are requested. A lap-top computer has been purchased and the Town Trust Fund accounts have been downloaded to improve efficiency and reduce paperwork.

Respectfully Submitted,
Leroy Syphers, George Hayden, Richard Rugg

✵ CEMETERY TRUSTEES ✵

Plots Sold:	
Richard Carlin	$ 600.00
F. Drake	1,000.00
Nathan Hazen	500.00
James & Dawn Kesseli	2,000.00
S. McColough	1,000.00

Plots Sold in 2007:	
John Samonas	$ 300.00
Edward Scully	500.00

Work continues on developing a computer aided mapping of the Prospect Hill Cemetery layout. A working map has been printed and will be updated as information is added. Considerable funds and man hours have been expended on general clean up of trash on both sides of the perimeter fences at Prospect Hill Cemetery. Please note there are no trash receptacles at the cemetery due to space limitations. All trash, expired flowers and decorations must be carried out. Regrading has been done on the access roads to eliminate muddy spots and several grave sites were also filled and seeded.

Anyone needing information on cemetery plots, etc. may contact the Sexton, Mr. George Hayden at 603-436-2661, or any of the Cemetery Trustees.

Respectfully submitted,
Trustees: Leroy Syphers, Richard Rugg, Henry Fieldsend

❋ TREASURER'S REPORT ❋

The year 2008 has seen significant financial turmoil throughout the world. I am pleased to report that our Town funds have seen very little of that turmoil. The safety of principal is the foremost objective of the Town and to that end all tax revenue, auto registrations, fees, and income from other departments has been placed in fully insured or collateralized accounts in New Hampshire banks. In fact even though interest rates were very low, we still earned over $70,000 in interest during this period. It has been my pleasure to serve the Town for the past year.

GENERAL FUND

Balance 12/31/07	$ 5,371,399.21
Revenue	$10,535,468.93
Selectmen's Orders (Expenses)	$10,959,954.70
Balance 12/31/08	$ 5,075,849.97*
*includes uncleared transactions of	$128,936.53

SPECIAL AMBULANCE FUND

Balance 12/31/07	$107,597.90
Revenue	$ 47,372.78
Balance 12/31/08	$155,451.08

RECREATION FUND

Balance 12/31/07	$24,412.81
Revenue	$38,364.51
Expenses	$40,430.15
Balance	$22,347.17*
*includes uncleared transactions of	$1,703.80

POLICE SPECIAL DETAIL FUND

Opened 4/1/08 as per 2008 Warrant Article	$0.00
Revenue	$217,972.44
Reimbursements	$ 99,307.27
Balance 12/31/08	$ 118,655.17

Respectfully submitted,

Jim Rolston
Treasurer

MS-61

TAX COLLECTOR'S REPORT

For the Municipality of Greenland, NH Year Ending 12/31/08

UNAUDITED REPORT

DEBITS

UNCOLLECTED TAXES- BEG. OF YEAR*		Levy for Year of this Report 2008	PRIOR LEVIES 2007	2006	2005
Property Taxes	#3110	xxxxxx	363,982.70		2,907.00
Resident Taxes	#3180	xxxxxx			
Land Use Change	#3120	xxxxxx	325,500.00		
Yield Taxes	#3185	xxxxxx	704.42		
Excavation Tax @ $.02/yd	#3187	xxxxxx			
Utility Charges	#3189	xxxxxx			
Property Tax Credit Balance**		< >			

TAXES COMMITTED THIS YEAR			
Property Taxes	#3110	8,303,471.00	
Resident Taxes	#3180		
Land Use Change	#3120	110,640.00	
Yield Taxes	#3185	1,290.62	
Excavation Tax @ $.02/yd	#3187	203.00	
Utility Charges	#3189		

FOR DRA USE ONLY

OVERPAYMENT REFUNDS					
Property Taxes	#3110	144,867.83	2,607.40		
Resident Taxes	#3180				
Land Use Change	#3120	-	189.86		
Yield Taxes	#3185				
Excavation Tax @ $.02/yd	#3187				
Excess Debits			42.39		
Interest - Late Tax	#3190	4,603.59	46,497.55		767.25
Resident Tax Penalty	#3190				
TOTAL DEBITS		8,565,076.04	739,524.32	-	3,674.25

*This amount should be the same as the last year's ending balance. If not, please explain.

**Enter as a negative. This is the amount of this year's taxes pre-paid last year as authorized by RSA 80:52-a.
**The amount is already included in the warrant & therefore in line #3110 as postive amount for this year's levy.

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

MS-61
Rev. 03/08

MS-61

TAX COLLECTOR'S REPORT

For the Municipality of Greenland, NH Year Ending 12/31/08

UNAUDITED REPORT

CREDITS

REMITTED TO TREASURER	Levy for this Year 2008	PRIOR LEVIES (PLEASE SPECIFY YEARS) 2007	2006	2005
Property Taxes	8,108,975.95	307,606.21		2,907.00
Resident Taxes				
Land Use Change	48,324.00	164,579.52		
Yield Taxes	1,290.62	704.42		
Interest (include lien conversion)	4,603.59	46,497.55		767.25
Penalties				
Excavation Tax @ $.02/yd	203.00			
Utility Charges				
Conversion to Lien (principal only)	-	216,645.05		
DISCOUNTS ALLOWED				

ABATEMENTS MADE

Property Taxes	172,981.60	3,491.57		
Resident Taxes				
Land Use Change	2,094.00			
Yield Taxes				
Excavation Tax @ $.02/yd				
Utility Charges				
CURRENT LEVY DEEDED				

UNCOLLECTED TAXES - END OF YEAR #1080

Property Taxes	240,395.33			
Resident Taxes				
Land Use Change	60,222.00			
Yield Taxes				
Excavation Tax @ $.02/yd				
Utility Charges				
Excess Credits	2,431.96			
Property Tax Credit Balance*	(76,446.01)	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
TOTAL CREDITS	**8,565,076.04**	**739,524.32**	**-**	**3,674.25**

*Enter as a negative. This is the amount of taxes pre-paid for next year as authorized by RSA 80:52-a
(Be sure to include a positive amount in the Property Taxes actually remitted to the treasurer).

MS-61
Rev. 03/08

MS-61

TAX COLLECTOR'S REPORT

For the Municipality of Greenland, NH Year Ending 12/31/08

DEBITS

UNAUDITED REPORT

	Last Year's Levy 2007	PRIOR LEVIES 2006	2005	2004
Unredeemed Liens Balance at Beg. of Fiscal Year		67,806.59	13,348.25	2,569.65
Liens Executed During Fiscal Year	230,303.98			
Interest & Costs Collected (AFTER LIEN EXECUTION)	1,878.28	7,158.70	4,042.14	475.33
TOTAL DEBITS	$ 232,182.26	$ 74,965.29	$ 17,390.39	$ 3,044.98

CREDITS

REMITTED TO TREASURER:		Last Year's Levy 2007	PRIOR LEVIES (PLEASE SPECIFY YEARS) 2006	2005	2004
Redemptions		78,555.42	50,478.37	13,348.25	2,444.15
Interest & Costs Collected (After Lien Execution)	#3190	1,878.28	7,158.70	4,042.14	475.33
Excess Credits		0.02			45.50
Abatements of Unredeemed Liens			33.08		80.00
Liens Deeded to Municipality					
Unredeemed Liens Balance End of Year	#1110	151,748.54	17,295.14		
TOTAL CREDITS		$ 232,182.26	$ 74,965.29	$ 17,390.39	$ 3,044.98

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a) ? YES

TAX COLLECTOR'S SIGNATURE Marguerite F. Morgan DATE Feb. 13, 2009

MS-61
Rev. 03/08

❋ PLANNING BOARD ❋

The Planning Boards' case load for 2008 proved to be a continuation of that encountered in 2007. With low regional demand for new housing stock and commercial development slowing, the Board reviewed mostly minor subdivision applications (three lots or less) and Type I and II cottage industry requests. As allowed for in the previous year, significant time and effort was once again spent in reviewing town ordinances and regulations. Work continued throughout 2008 on addressing concerns raised in a planning consultants' report received by the board in 2007. This was an extensive report and the Planning Board has recommended the following additions/changes to be voted on at the 2009 Town Meeting.

- New Child Daycare Facilities Ordinance
- Small Wind Turbine Ordinance
- Blasting Ordinance
- Clarifying the number of vehicles allowed at a Type II Cottage Industry
- Density Bonus for Workforce Housing in a Conservation Subdivision
- Numerous clerical and definition changes

Additionally, the Planning Board signed a contract with the Rockingham Planning Commission to complete a corridor / zoning study of Route 33 from Portsmouth to Stratham. With an anticipated completion date in June of 2009, any recommendations by the Planning Board will be submitted at the 2010 Town Meeting. Work has begun on a storm water management ordinance and a village district ordinance which will carry through 2009. Additional chapters to the Town Master Plan have been approved and work on this project will continue as well.

The Planning Board meets during the first and third weeks of the month on Thursday nights. I would encourage residents to attend, become familiar with the applications and issues before the Board and voice your opinions. Residents with questions concerning land use, planning and the application process should contact our Circuit Rider, Mr. Dylan Smith, at the Town Hall on Wednesday's from 1:00 to 4:00 PM.

Finally, I would like to once again thank my fellow board members, Amy Leonard, Bob Cushman and Dylan Smith. Your willingness to serve and the professionalism in which you fulfill the responsibilities of your positions is greatly appreciated.

Respectfully submitted,

John F. McDevitt
Chairman

❋ STORM WATER MANAGEMENT PROGRAM ❋

The Town of Greenland was included, along with 45 other New Hampshire communities, in a federal program to improve storm water practices and storm water quality. The US Environmental Protection Agency (US EPA) instituted a program in 2003 whereby certain communities with municipal separate storm systems (MS 4's) are required to receive authorization under a federal permit for the discharge of storm water from those systems. Five year permits were issued, which expire in May of this year. New regulations are expected to be released shortly by the EPA, and we will be working diligently to remain in compliance with them.

Storm water discharges, if not effectively managed, can be a significant source of pollutants in surface waters that receive the storm water. In Greenland, storm water discharges into many brooks, streams and eventually to the Great Bay Estuary.

During 2007, a special emphasis was placed on the proper disposal of pet waste. Through a generous grant from N.H. Department of Environmental Services, we have been able to teach residents about the importance of cleaning up after dogs, and how easily various pollutants enter our storm water. During the Jason Hussey Community Day, children were able to participate in activities where they could make it rain on "Greenland" and watch various "pollutants" enter our brooks and streams. The University of Connecticut's Husky mascot made a guest appearance and passed out dog bones and convenient disposal bags to pet owners. The Town Clerk will be assisting with this educational project in the spring as Greenland's dog owners register their dogs.

Greenland considers the protection of our water resources very seriously. Some of the activities that are taking place are:

- Continued participation in the Household Hazardous Waste Collection days in Portsmouth.
- The installation of decals on each catch basin to remind residents that nothing should be allowed to drain into the catch basin other than storm water.
- Maintaining Greenland's maps of storm water drains.
- Reviewing local ordinances to insure that all protections are in place.
- Cleaning the storm drains and catch basins on an annual basis.
- Participation in the Seacoast Storm Water Coalition for education and training.
- Distribution of a "A Greenland Fish's Wish" , an educational activity book for children.

Greenland has made significant progress in the program and will continue to do whatever is possible to protect our resources. Residents can help in this important project by:

- Being aware of our ordinances and complying with them.
- Keeping drainage swales and culverts free of litter and debris.
- Wash vehicles on grassy areas, rather than paved driveways.
- Keep pet waste away from drainage areas.
- Avoid excess fertilizing and watering of lawns.

❋ RECREATION COMMISSION ❋

The Greenland Recreation Department continued to grow in 2008. There were some exciting happenings. The Recreation Department added programming in the areas of athletics, nature programs, and saw the return of the Summer Concert Series. Programs that were added in 2008 started with several new summer offerings. The summer programming focused on keeping the kids active in the summer. Portsmouth High School Track coach, Mike Lyford offered a one week track camp. The campers were introduced to many track and field events. This camp was so successful it will be expanded to two weeks this summer. The second year football camp, run by the PHS coaching staff, doubled in size from the first year. Jump roping camp, a star wars Lego camp, sandlot baseball and play soccer camps were all successful. The return of Leaders on Legs, a program to help girls in 3rd and 4th grade develop confidence and leadership skills, was run by Sarah Gibney. Sarah, along with Ryan Durant, are students at St.Thomas High School and have chosen to complete their community service projects with us at Greenland Recreation.

The most successful of all of the programs, however, was the Summer Concert Series. The Greenland Woman's Club spearheaded the event and was joined by the Greenland Veterans and Greenland Recreation Committee. The four concerts drew about 200 – 250 people on average. There was a variety of music. Even though the weather was not ideal, it never dampened the mood. Greenland resident Mike Scharff and his brother Adam ended the first summer on a high note.

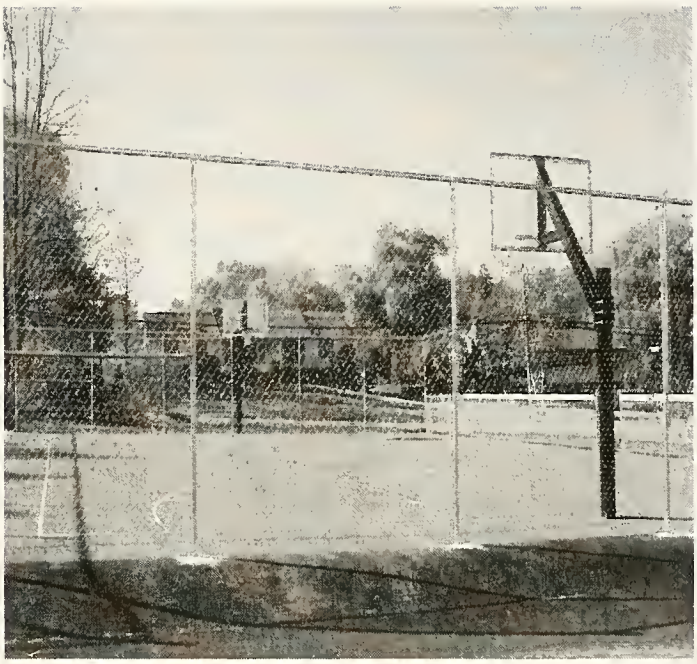
Greenland Recreation has continued its policy on being a good neighbor by offering fields and other facilities to the local leagues that Greenland children also participate in. For the first time, the elementary basketball league held their playoffs in Greenland. The reaction to our facility was overwhelming. Portsmouth youth football rented fields from us this fall and Portsmouth City Soccer, Portsmouth Little League, and Seacoast Lacrosse continued their relationship with Greenland Recreation. Portsmouth Little League even donated a new batting cage to be used at Caswell Field.

The fees we collected this past year allowed us to continue to improve the facilities here in Greenland. The major upgrade was a new piece of playground equipment placed at Caswell Field. Recreation member Erica Rahn oversaw the project and with help from some local businesses and fifteen or so volunteers, we were able to install the playground equipment this past fall. This was an $11,000 purchase that did not come from tax dollars.



New playground structure at Caswell Field





New Tennis and Basketball Courts at Caswell Park

The tennis court project took slightly longer than planned due to mother nature. When completed, we had beautiful new tennis courts and a full size basketball court. It wasn't long before both of these new facilities were packed with people ready to put them to good use. Unfortunately, there were several programs that just did not get off of the ground. Movie night saw about 50 people per movie. Perhaps the mosquitoes were just too much. Our Kayaking adventure was also cancelled along with ice skating lessons because of late registrations. Remember the number one killer of a good program is late registrations.

The Recreation Committee (Carol Desteffano, Cindy Smith, Erica Rahn, Jose Roy) can not thank all of the volunteers enough, without you we could not run the quality programming we offer.

We would like to expand into adult and senior programming. For this to happen we need two more committee members.

If you have any suggestions, comments or concerns please contact me.

Brian Pafford
Recreation Chairman
bpafford@greenlandrec.com

❋ GREENLAND CONSERVATION COMMISSION ❋

The Greenland Conservation Commission met monthly during the year 2008. Our Conservation Commission has been established "for the utilization and protection of the natural resources and for the protection of watershed resources: of the city or town in which said commission has been established."

We meet on the first Monday of the month at 7pm at the Greenland Town Hall; all are welcome and encouraged to attend. If you are interested in getting more involved with our committee please sit in on our monthly meeting, no invitations necessary.

This year saw a number of new projects as well as updates on projects that had previously been brought before the Commission. The projects seen by the Commission varied in nature and size requiring various permits and approvals. Applicants came before the Commission regarding: Lot line adjustments, stabilization /restoration of swale and channel, construction of a wildlife pond, building a retaining wall to control erosion, dam repair/construction and the construction of new buildings. Proposed subdivisions ranged in size and included single family and duplex dwellings. Members of the Commission participated in site walks and made suggestions/recommendations pertaining to various projects throughout the year.

The Conservation Commission was involved in site walks, correspondence, plan reviews and correspondence with Greenland Boards and several other agencies regarding the environmental impacts of projects.

Week's conservation property is monitored each year by the Conservation Commission and the monitoring was done in December of 2008. The 30-acre parcel is comprised of fields, forest and wetland and is host to a large variety of vegetation and wildlife. The monitoring includes walking the boundaries and inner sections of the property and taking note of any changes in the property. This year the Greenland Boy Scouts walked the property and took the photos for the LCIP Report. The property has a number of trails that are clearly marked and there are bridges to cross wet areas.

The brick house located on the property is constructed entirely of locally manufactured bricks and is listed on the National Registry of Historic Places.

The Conservation Commission works towards the goal of balancing the rights of the property owners in Greenland with the protection of our natural resources.

Respectfully submitted,

Rick Mauer, Chairman

❋ RECYCLING REPORT ❋

There were changes made in Greenland's recycling this year that make it easier to recycle and resulted in over 312 tons of materials being diverted from the waste stream. Residents are to be congratulated on their efforts in 2008! The Town increased the overall amount of material recycled from 252 tons to 312.68 tons. Glass can now be put into the same container with the plastics. All metal cans, both aluminum and steel, can be put into the same container. As you know, recycling has many benefits. When waste is recycled, limited landfill space is conserved and waste management costs for the town are reduced. One of the most important benefits of recycling is the significant environmental impact it has. The 135.17 tons of paper recycled saved 3,027 trees. The Town of Greenland is a member of Northeast Resource Recovery Association and through their efforts the materials we collect are brought to market. The following data reflects the outstanding job that Greenland residents did in 2008 with recycling. Please continue to recycle – **you are making a difference**!

Material	**Units/Tons**
Plastics & Glass	63.46
Glass	39.18
Paper	135.17
Scrap Metal	71.50
Aluminum Cans	3.37
TOTALS	**312.68**

***In addition several containers of electronics, fluorescent bulbs, ballasts and thermostats were recycled in compliance with EPA regulations.**

This year 1,227.35 tons of trash were brought to the transfer station (a decrease of 137 tons!) and 159.78 tons were picked up from residents at the curb. The town pays the disposal costs for waste from both sources which totaled $85,747.70. The transportation costs for the materials brought to the Transfer Station totaled $39,550.00. The resulting per ton cost was $90.33 per ton down from $98.00 in 2007. The more we recycle – the more we reduce waste costs. We recycled 135 tons of paper alone, if the newspapers, magazines and cardboard that residents took the time to recycle, had been thrown in the trash, the costs would have been $12,194.55. The 312 tons of recycling resulted in a net revenue of $8,081.00 an average revenue of $25.90 per ton.

Please crush your cans and plastic bottles before putting them into the containers – we are charged a flat fee of $260 to haul the containers and the more we can fit into a container the better. Paper and scrap metal had wide revenue fluctuations this year with paper having a high of $77.00 a ton to the $40 that we currently receive. Scrap metal prices were all over the place this year, and we were able to sell two loads, one in April at $120.00 per ton and one in October at $40.00 per ton. Please try to separate all paper and cardboard out of the waste stream for recycling. If you shred your papers, please put the shreddings into a paper bag before putting them into the recycling container to help prevent them from blowing around the lot.

We have seen an increase in the amount of materials brought in for the bulky waste/demo material container. The intent of this container is to provide residents a way to dispose of an item or the waste from the occasional home project – it is not for any commercial waste, renovations for rental units or large remodeling projects. Residents are limited to one load per week. We spent $24,245.00 to dispose 148 tons of this bulky waste this year. This is a service we will continue, as long as it is not abused.

If you have any questions regarding what can or cannot be recycled in Greenland, please feel free to contact Karen Anderson or speak with any of the attendants at the Transfer Station.

I would like to take this opportunity to thank George, Carl, Walter and Gary for the excellent service they provide to Greenland residents at our Transfer Station and Recycling Center.

❋ WEEKS PUBLIC LIBRARY ❋

The library continues to be the center of the Greenland community, serving all ages and all interests. Residents may borrow books, audio books, DVDs, music CDs and magazines. Downloadable audio books for MP3 players are available through the Internet from home or office. Residents may also request materials from other libraries, through our Interlibrary Loan service. The State Library provides residents with research databases. Most are available from home or office. While in the building, residents may read a newspaper, access the Internet for email or research, use the computers to create resumes, flyers and spreadsheets, utilize our WIFI access, make photocopies, send a fax, attend a program and even visit with a neighbor. Library news and events can be found in our monthly printed newsletter, our semimonthly electronic newsletter, and on our website, www.weekslibrary.org. The library is open evenings and Saturdays for a total of 51 hours a week.

This year's circulation and programming numbers are the highest ever in the history of the library. Circulation totaled 37,642 and we ran 286 programs for children, teens and adults. Programs attracted 2,578 people and 132 residents took advantage of our museum passes. Many more residents have discovered the wonderful collection that is available to them. An increase in the materials budget allowed staff to purchase more new books and audio-visual titles, providing residents with a greater variety of materials. It was a truly incredible year at the library. See the department reviews below for specifics.







Adult Services

This past year, adults had opportunities to meet with their neighbors at weekly cribbage nights or Friday Morning Group gatherings, and at the monthly book discussions. Winter programs provided opportunities for adults to redefine retirement, to learn to draw and to understand the legal process of estate planning. In the spring, adults learned to live more simply, enjoyed a night of poetry, discovered tips on container planting, and learned how to make the perfect pie dough. Summer brought programs on beaded jewelry, the Arab culture, the early history of Greenland, and the world of Musical Theatre. By September it was time to review our health, make a fall floral wreath, explore the architectural world of Frank Lloyd Wright, bust stress myths, and make more beaded jewelry. The holiday season featured programs on creating unique greeting cards, making boxwood tree centerpieces, appreciating Emily Dickinson's letters, and designing beaded gifts. The year was packed with wonderful things to do and learn.

The second annual summer adult reading program was a success. One lucky reader won the $50 gift certificate to the Music Hall which was donated by the Friends. Many other readers won various miscellaneous prizes. Twenty-five adults participated this year.

The new program for adults, the Friday Morning Group, was added in February. The focus of this group is to provide a fun daytime social outlet for adults. While visiting each Friday morning, the group has played several different games, including Mexican Train Dominoes, Skip-Bo, Bananagrams, In a Pickle, and the card game 65. Simple refreshments were served and fun was had by all. The group met all year and new friendships developed along the way.



Teen Services

Teens in Greenland are creative, hard working and fun-loving! The library continues to offer teens in grades 7 and up an opportunity to plan events and select materials for teens in grades 6 and up through the Teen Advisory Board. These teens also do fundraising to help support some of the programs they plan. During one of the brain storming TAB meetings, the teens came up with Gangsta night. This involved dressing as a rapper, with prizes for best outfits, and answering trivia questions on rap history and artistic creations. A guest rapper came in and rapped for us! Poetry Café for the teens is an annual event now. Teens read their own poetry or read an admired poet's writing. There never seems to be a shortage of readers or listeners in the café-like setting. One very fun event this past year was the teen No-bake Bake-off. The teens could make whatever they wanted. The catch was they had to do all the creating here in the library without an oven. They could, however, use a microwave if they needed to melt or warm ingredients. Three members of the community, a selectman, a police officer and a reporter judged the entries on creativity, presentation, and taste. What a delectable, delightful program that was! Rock 101 was suggested by one of the Library Trustees and what a fabulous idea it turned out to be. Two new teen bands came to play and talked about how to start your own band. The crowd was enthusiastic and big!

Two different summer reading programs helped to meet the entertainment needs of students in grades 5 and up this summer. Monday nights were reserved for 5th and 6th grade fun and on Thursday nights students in grades 7 and up came for their special night of programs. The Not Bored Board Game night for the 5th and 6th graders was a riot! Although a bunch of different board games were played, everyone ended up together at the same table playing Apples to Apples and howling with laughter. The big hit for the Thursday night crowd was the Teens Mystery Night where everyone played a role, deciphered clues and discovered the culprit! Each week both groups turned in reading logs for chances at the weekly drawings. All of the participants enjoyed the prizes provided by the Friends of the Library.

The Teen Advisory Board met twice in the fall to lay out new programs. They helped celebrate Banned Book Week by writing hundreds of banned or challenged book titles in chalk on the brick sidewalk leading up to the library. The teens also enjoyed a movie night, a "Books with Bite" book discussion, and a Henna painting workshop. The year ended with the Annual Holiday Karaoke and Craft night. Talk about holiday spirit – you haven't experienced it until you see these teens in singing action.









Children Services

2008 was a very busy year in the Children's room. New programs were started and popular programs were continued making the library a great place to visit. Twilight Tales and the Activity Workshops were the two new programs added. Twilight Tales, a night time story hour, was scheduled once a month at 6:30 pm. We offered stories and an activity for children and parents who could not attend programs during the day. It was well received by those who attended. The Activity Workshops were offered once a month at 2 pm, right after school. Children were required to sign-up to attend since space is limited. We made tee-shirt bags and candy. We also did woodworking, figure painting and created fall decorations. These workshops have been very well attended and lots of fun for the children. Friday Flicks or Afternoon Movies, Dance, Dance Revolution and the holiday parties sponsored by the Friends are still popular programs and continue to thrive. The now annual school's out party was quite the event with a dance freeze and hula hoop contest, limbo dancing and of course the ever popular Dance, Dance Revolution. As usual, Cow Day was another big draw this year. A baby calf, ice cream, cow jokes, and butter making, what's not to love? Many thanks to Cynthia Smith of Great Bay Farm for bringing countless baby calves to the library over the years. Salt was our baby calf this year. Everyone loves Cow Day! The Children's Summer Reading Program, "G'Day for Reading", did very well this summer. Children celebrated the Australian theme with a scavenger hunt, a paint and print day, a surf's up beach party, a lemme sticks workshop, a snow in July day, and finally an Australian music day. It truly was a "G'Day for Reading" all summer long!

Story time was very popular this year. Our numbers have grown to 17-28 people per week. This makes for a really fun story time. It is a great opportunity for children and adults to socialize. Stories, crafts and fun, that's what we provide year round.

Greenland residents continue to use the library's resources more and more. Readership is up and so is the use of our other materials. We have started a music collection in the Children's Room and continue to expand our audio book collection. Audio books were in high demand this year and are great for family road trips. Those two collections will continue to grow to meet demands. All the resources in the Children's Room, the computers, the DVDs, the magazines, the board books, the reference sources, the picture books, the I Can Read collection, the fiction collection and the non-fiction books are heavily used during the year.

Community Services

The library staff worked at the annual Jason Hussey Race Day in July. Activities included Dance, Dance Revolution, a dunk tank to raise funds for teen programs, and a boomerang craft project for children. The Library Trustees hosted their annual outdoor book sale on Race Day, the Friends sold homemade jellies and jam, and new this year, Trustees Dale Rockefeller and Mark Fodero organized a frozen tee-shirt contest.

On several different occasions during the school year, Sharon Taylor, as the Teen Librarian and Susan MacDonald, the Children's Librarian, visited students at the Greenland Central School. They both talked about great books and programs available at the library. In September, Susan and Sharon, provided the teachers with a list of new resources that might help students with their various assignments. They also presented the teachers with a list of our services available to them as teachers in Greenland.







The Friends of the Library

The Friends continue to be a tremendous support group for the library. Their annual Plant Sale, Bake Sale and Chili luncheon continues to be the main fundraiser of the year. Several raffles, a spring bulb sale, the fall bulb sale, and the holiday candle sale brought in extra money to help support programming and services at the library. With membership dues and profits from the fundraisers, the Friends were able to continue to sponsor the monthly chess nights, to increase the book rental program, to sponsor the holiday parties, and to purchase the museum passes to the New England Aquarium, the Strawbery Banke Museum, and the Boston Museum of Science. The Friends also provided the funds to run the summer reading programs for the children and teens and donated the gift certificate for the adult summer reading program.

Building

This year was spent working on the exterior of the building. You or one of your neighbors may have even assisted with some of the projects. Students from Berwick Academy helped with the spring clean-up this year. They spent the day raking, sweeping and collecting debris. The winter damaged front yard was repaired through donations of loam and labor from Trustee Dale Rockefeller. Jim Coombs at Greenside Up donated hydro-seed and Trustee Julie Gilston provided fertilizer. A painter was hired to scrape, caulk and paint the exterior white trim of the building. The front door, through the generous offer of resident Lori Larson, was refinished. Richard Page of Page Renovations, with the help of Trustees Dale Rockefeller and Mark Fodero, provided a temporary front door while Lori worked on the door. The Town paid to re-grade the side yard of the library to help reclaim the lawn area from years of washout. Additional donations from Jim Coombs and Julie Gilston completed that project. Bushes and trees were trimmed by Trustees Carolyn Weeks-White and Adele Wick. The driveway was regraded, again with the help of the Town, and then paved with recycled asphalt to create a permeable but more stable surface. In the fall, several different groups from the community came out to rake the library grounds including a group of scouts and their families. Matthew Sargent helped coordinate the day and provided much needed equipment to haul away the mounds of leaves collected. The last big project of the year involved the chimney. The chimney was dismantled and rebuilt, the flashing at its base was replaced, and the chimney was capped to keep the heat in and the critters out.

Missing from last year's report, but truly never forgotten, was an acknowledgement of William Bonacci's contribution of his time and labor in painting the rear entrance hallway and the stairway to the Children's Room. My apologies to Bill for not including him in last year's Town Report, but hopefully, he knows how important his work was in updating the Children's Room and how much it was appreciated.

Respectfully submitted,
Denise J. Grimse, Director

Statistics

	2008	2007	2006	2005	2004	2003
Total Circulation	**37,642**	**32,141**	**33,987**	**34,861**	**31,133**	**27,442**
Adult Books	8,870	8,083	7,865	8,483	8,713	7,591
Young Adult Books	1,622	1,107	844	886	637	163
Children's Books	10,073	9,061	11,896	12,277	11,126	11,566
Audio/Visual	15,051	11,953	11,441	11,284	9,160	6,679
Downloadable Books	**629**	**261**				
Library Card Holders	2,440	2,456	2,387	2,242	2,110	1,972
Holdings	**21,926**	**20,891**	**19,959**	**19,700**	**19,504**	**19,122**
Added	2,334	1,543	1,433	1,523	1,534	1,153
Weeded	1,299	610	1,175	1,327	1,152	795
Interlibrary Loan						
Items Borrowed	1,156	1,025	1,053	877	638	593
Items Loaned	1,032	797	1,071	1,064	1,015	1,067
Programming						
Programs	286	268	222	245	202	204
Attendance	2,578	2,474	2,037	2,264	2,196	2,189

Financials

2008 Income	
Copies/Faxes	$693.80
Donations	$2,495.73
Nonresident Cards	$35.00
Damaged/Lost Books	$944.26
Unanticipated Income	$959.99
Trust Funds	$3,630.59
Interest	$308.94
Expendable Trust Fund	$7,700.00
Town Appropriation	$207,000.00
Total Income	$223,768.31
2008 Expenses (includes $1847.11 encumbered for 2008)	
Administration	$5,671.97
Library Materials	$30,844.80
Operations	$21,464.12
Salaries & Benefits	$164,430.37
Utilities	$7,244.73
Total Expenses	$229,655.99

Income from 2008 that will be used in 2009: $8.94 from interest earned on the Money Market account and $670.59 from the Trust Funds dividends. These monies could not be spent in 2008 because these unanticipated additional amounts of interest and dividends were not presented as part of the 2008 budget. They have been used to reduce the 2009 town appropriation. Also, $137.80 of the 2008 Copies/Faxes income that was not spent in 2008 will be used to reduce the 2009 town appropriation.

Operational Accounts:

Checking Account

Balance on December 31, 2008		$4,754.70

Money Market

Balance on December 31, 2008		$28,252.82

Investment Accounts:

500 Index Fund Investors Shares (Building Fund)

Value as of December 31, 2007		$8,243.20
	income dividends	$154.01
	redemptions	$0.00
Value as of December 31, 2008		$5,191.46

Checking (Building Fund)

Balance on December 31, 2007		$3,183.86
	deposits	$2.00
	withdrawals	$0.00
Balance on December 31, 2008		$3,185.86

New Hampshire Public Deposit Investment Pool (MBIA Asset Management)

Balance on December 31, 2007		$0.00
	deposits	$0.00
	withdrawals	$0.00
Balance on December 31, 2008		$0.00

❋ GREENLAND VETERANS ASSOCIATION ❋

2008 has been both an eventful and productive year for the Greenland Veteran's Association. As well as boosting our roster membership (we welcome all veteran's to join), we have aided the local police department in the purchase of new equipment, donated to a multitude of charities and held several functions to raise money for local charitable causes.

We take the summer off from meetings so we like to start our year in September with a "member and friends" lobster/clam bake and steak grill cook out. It's a fun time for all to get re-acquainted. Following that, it doesn't take much time for the Vet's to get under way with our charitable causes. In August, we held a barbeque cook-out and donated $300.00 towards a new T.V for the New Hampshire Veteran's Home in Tilton, performed a street clean-up project in October along Post Road and held our annual Pancake Breakfast followed by Veteran's Day ceremonies at the Old Red Brick School House (Home of the Greenland Veteran's).

In November, we set out our food collection boxes at the town hall and post office and began our annual Christmas Tree sale both of which were very successful thanks to the generosity of the citizens of Greenland. We also provided turkeys and hams to anyone in need, as well as, donations for fuel and gas. During the holidays we provided fruit baskets to the Tilton Veteran's Home and donated 50 chairs to the New Hampshire Veteran's Cemetery, as well as, donating to the U.S. Army National Museum.

Some of the other charities we contributed to include: the Jason Hussey Celebration Day event, the North Hill Nursery Fire Relief Fund, the New Hampshire Veteran's Home, the Pediatric Neuro-Transmitter Disease Association and the Hungarian Labor Camp Memorial.

The Greenland Veteran's Association takes an active interest in town activities, as well as, aiding individual departments and students whenever possible. In addition to aiding local charities, each year we award five $500.00 scholarships to students related to Veteran's who meet certain criteria. We were instrumental in the creation of the first annual Greenland Bandstand Concert series, which proved to be a tremendous success this past summer and we donated $800.00 to the local police department for the purchase of new equipment. As always, we will also see to it that the Veteran's Memorial Park here in Greenland will be tastefully landscaped in the spring.

I have only touched on what has been accomplished in 2008. We still have a lot to do in 2009 and each and every active member of the Greenland Veteran's looks forward to the challenge.

On a somber note, we take time to remember one of our fellow members who passed away this past year: Robert (Bob) Peterson, U.S. Army. He served his country and community well and will be sorely missed but never forgotten.

We thank the people of Greenland for their contributions to the Greenland Veteran's Association. We will continue to help promote and sponsor charitable events to help benefit the community.

Thank you,

H. Vaughan Morgan, III
Greenland Veteran's Association

RESIDENT BIRTH REPORT

2008

Child's name	Date of Birth	Place of Birth	Father's Name	Mother's Name
Goff, Cooper Joseph	01/11/08	Exeter, NH		Goff, Audrey
O'Brien, Maeghan Lee	01/17/08	Portsmouth, NH	O'Brien, Eric	O'Brien, Sarah
Griffes, Brianna Lee	02/24/08	Exeter, NH	Griffes, David	Nason, Allison
Granger, Mason James	04/15/08	Exeter, NH	Granger, Micheal	Granger, Kelly
Wu, Lana Chong	04/18/08	Portsmouth, NH	Wu, Li	Chong, Xue Fen
Klimova, Manissa P.	04/21/08	Portsmouth, NH		Merezhkina, Julia
Roche, Jayne Alexis	05/01/08	Portsmouth, NH		Roche, Alyshia
Dorley, Henry Durett	05/04/08	Portsmouth, NH	Dorley, Mark	Brown, Kathryn
Lensink, Gabriel Parker	06/17/08	Portsmouth, NH	Lensink, Kurt	Halkyard, Carrie
Patrick, Ruby Louise	06/26/08	Exeter, NH	Patrick, Ryan	Patrick, Molly
White, Madeline Jayna	06/30/08	Dover, NH	White, David	White, Julie
McCauley, Reese Maria	07/13/08	Exeter, NH	McCauley, Scott	McCauley, Kendra
Brown, Zachary Tyler	07/13/08	Exeter, NH	Brown, Robert	Deberadinis, Donnajean
Markley, Adalyn Leary	07/14/08	Exeter, NH	Markley, Gabriel	Leary-Markley, Bethany
Howarth, Myleigh Grace	07/27/08	Portsmouth, NH	Howarth, Harry	Kitner, Ryan
Milks, Carolyn Reagan	08/21/08	Exeter, NH	Milks, Jeffrey	Milks, Kristen
Milks, Laura Thompson	08/21/08	Exeter, NH	Milks, Jeffrey	Milks, Kristen
Odige, Jayden Kimble	08/27/08	Exeter, NH	Odige, Hans	Kesmetis, Kathryn
Freeman, Carter Julian	09/05/08	Portsmouth, NH	Freeman, Roy	Coolbaugh, Christine
Homer, Bailey Boston	10/13/08	Portsmouth, NH	Homer, Christopher	Homer, Courtney
Classen, Aiden Christopher	10/20/08	Portsmouth, NH	Classen, Robert	Miglionico, Kyla
Meinen, Zoe Catherine	10/27/08	Exeter, NH	Meinen, David	Meinen, Catherine
Bombard, Leah Marie	12/11/08	Exeter, NH	Bombard, Richard	Bombard, Emily
Gordon, Emily Anne	12/15/08	Portsmouth, NH	Gordon, Peter	Gordon, Rachel
Charron, Croix Alexander	12/26/08	Portsmouth, NH	Charron, Joel	Charron, Cynthia



Zoe Meinen, 1 day old

RESIDENT DEATH REPORT
2008

Name	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
Hubert, Wilfred	02/08/08	Portsmouth, NH	Hubert, Ludger	St Aubin, Evalina
Brown Jr, Frank	04/01/08	Greenland	Brown Sr, Frank	Moody, Doris
McColough, Debra	05/24/08	Greenland	Bellacome, Gerlando	Avery, Beryl
Davey, John	06/21/08	Portsmouth, NH	Sarentino, Carlos	Davey, Margaret
Ramey, Robert	06/21/08	Portsmouth, NH	Ramey, Iddo	Viner, Vera
Sewall, Barbara	06/29/08	Greenland	Gillespie, Watt	Raymond, Ruby
DiCarlo, Maryann	08/01/08	Greenland	Deboer, Gerritt	Shenette, Theresa
Pace, Robert	08/06/08	Greenland	Pace, Earl	Reardon, Katherine
Hickey, Theresa	09/07/08	Portsmouth, NH	Hickey, John	Racine, Josephine
Dockham, Lucy	09/16/08	Dover, NH	Ellis, Edwin	Whitcomb, Fannie
Peterson, Robert	10/13/08	Greenland	Peterson, Roy	Haines, Irene
Barnes, Charles	10/28/08	Exeter, NH	Barnes, Austin	Gilman, Levonia
Malone, John	11/15/08	Greenland	Malone, John	Holmstrom, Mayme
Adell, Robert	11/23/08	Rye, NH	Adell, Peter	Nissen, Hilma

RESIDENT MARRIAGE REPORT
2008

Groom	Residence	Bride	Residence	Town of Issuance	Place of Marriage	Date of Marriage
Pappas, John N.	Greenland	Tate, Lisa	Greenland	Greenland	Dover	03/08/08
Bunker, Michael	Greenland	Trofatter, Linda	Greenland	Greenland	New Castle	04/25/08
Cresta, Cory A.	Greenland	Castillo, Denis L.	Greenland	Greenland	Greenland	04/28/08
Roberto, John	Greenland	Callahan, Corinne R	Greenland	Greenland	Moultonborough	06/20/08
O'Neill, Christian D.	Boston, MA	James, Allison	Greenland	Greenland	Greenland	07/04/08
Lawry, Alan R.	Greenland	Leal, Christine S.	Greenland	Greenland	Greenland	07/18/08
Linn, Kenneth L.	Greenland	Sewall, Frances E.	Greenland	Greenland	Rye	07/19/08
Millett, Michael J.	Greenland	Vestal, Laura M.	Greenland	Greenland	Rye	10/03/08
Guy, Cory W.	Berwick, ME	Tompkins, Diana L.	Greenland	Rye	Rye	10/04/08
Meyer, Lance	Greenland	Gagnon, Amy	Greenland	Greenland	New Castle	10/25/08
DeNeef, Steve		Fleming, Whitney W.	Greenland	Greenland	Greenland	11/02/08
Kurylak, Steven J.	Greenland	Lorenzi, Tina C.	Greenland	Greenland	Bartlett	12/12/08

RESIDENT CIVIL UNION REPORT
2008

Name	Residence	Name	Residence	Town of Issuance	Place of Union	Date of Union
Derzon, Anne M.	Greenland	Kelley, Patricia	Greenland	Greenland	Greenland	01/25/08

✵ 2008 WAGES OF TOWN EMPLOYEES ✵

Employee	Position	Regular Wages/Stipend	Over-Time	Details	Total
Anderson, Karen	Town Administrator	$59,966.10			$59,966.10
Baker, Robin	Temporary Clerical	$ 693.84			$ 693.84
Bates, Martha	Ballot Clerk	$197.50			$197.50
Beatrice, Carl	Vol. Firefighter	$655.50			$655.50
Beatrice, Pat	Vol. Firefighter	$500.00			$500.00
Berg, Wallace	Health Officer	$1,200.00			$1,200.00
Bouffard, Dean	Moderator	$1,180.00			$1,180.00
Bunker, Joshua	Vol. Firefighter	$764.35			$764.35
Bunker, Myrick	Vol. Firefighter	$4,534.90			$4,534.90
Caruso, Jason	Vol. Firefighter	$500.00			$500.00
Cormier, James	Police Officer	$45,133.44	$5,811.68	$4,182.00	$55,127.12
Cox, Kathleen	Ballot Clerk	$100.00			$100.00
Cresta, Ralph	Vol. Fire Chief	$4,900.00			$4,900.00
Cronin, Tabita	Ballot Clerk	$85.00			$85.00
Cummings, Charles	Selectman	$3,000.00			$3,000.00
Cummings, Lizbeth	Bookkeeper	$24,028.13			$24,028.13
Cushman, Robert A.	Building Inspector	$44,212.46			$44,212.46
Dame, Susan	Vol. Firefighter	$4,223.90			$4,223.90
Davey, Gary M.	Transfer Station	$16,843.45	$1237.50		$18,080.95
Dearborn, Bruce	Selectman	$3,000.00			$3,000.00
Defreze, Ryan	Vol. Firefighter	$500.00			$500.00
Dietenhofer, Keith	Police Officer	$45,476.88	$4,697.69	$3,414.00	$53,588.57
Dipietro, Brian	Vol. Firefighter	$3,446.40			$3,446.40
Fleming, Barbara	Deputy TC/TC	$23,418.80	$13.94		$23,432.74
Fleming, Mark	Ballot Clerk	$37.50			$37.50
Fletcher, Barbara	Ballot Clerk	$300.00			$300.00
Gloor, Evelyn	Ballot Clerk	$130.00			$130.00
Gouzoules, Jane	Ballot Clerk	$237.50			$237.50
Gouzoules, Winston	Super. Of Checklist	$1,000.00			$1,000.00
Graham, Judy	Vol. Firefighter	$2,824.40			$2,824.40
Gravelle, Dan	Vol. Firefighter	$4,130.60			$4,130.60
Harnois, Greg	Vol. Firefighter	$1,790.65			$1,790.65
Hartmann, Jerriann	Ballot Clerk	$100.00			$100.00
Hartmann, Theodore	Police Officer	$7,906.69		23,804.00	$31,710.69
Hayden, George	Transfer Station	$13,492.93			$13,492.93
Hazzard, Richard	Vol. Firefighter	$4,612.65			$4,612.65
Hussey, Deborah	Ballot Clerk	$270.00			$270.00
Hussey, Joshua	Ballot Clerk	$135.00			$135.00
Hussey, Kathi	Vol. Firefighter	$4,752.60			$4,752.60
Hussey, Richard	Vol. Firefighter	$1,495.20			$1,495.20
Hussey, Robert	Vol. Firefighter	$500.00			$500.00
Hussey, Ronald	Fire Inspector	$735.00			$735.00
Kurkul, David	Police Officer	$53,882.15	$10,287.01	$14,753.00	$78,922.16
Leonard, Amy	Secretary to Boards	$24,551.25			$24,551.25
Leonard, Kevin	Ballot Clerk	$500.00			$500.00
LoConte, David M.	Police Officer	$43,490.76	$8,445.68	$26,073.00	$78,009.44
MacCorkle, Sara	Vol. Firefighter	$4,460.00			$4,460.00
Maher, Tom	Vol. Firefighter	$4,255.00			$4,255.00
Maines, Walter C.	Transfer Station	$12,373.38			$12,373.38
Maloney, Michael	Police Chief	$75,897.90	$1,329.12	$18,772.00	$95,999.02
Morgan, Marguerite	Town Clk/Tax Coll.	$39,999.96			$39,999.96
Morgan, Vaughan	Ballot Clerk	$127.50			$127.50

Mueller, Carl	Vol. Firefighter	$2,855.50			$2,855.50
Myer, Jeremy	Ballot Clerk	$127.50			$127.50
Myer, Rachel	Ballot Clerk	$127.50			$127.50
Pafford, Patricia S.	Ballot Clerk	$40.00			$40.00
Pearl, Chris	Vol. Firefighter	$1,370.80			$1,370.80
Peirce, Jeffrey T.	Police Officer	$1,637.57		$456.00	$2,093.57
Philbrick, Joseph	Ballot Clerk	$750.00			$750.00
Rolston, Beth	Ballot Clerk	$120.00			$120.00
Rolston, James	Town Treasurer	$5,327.50			$5,327.50
Sanderson, Paul	Selectman	$3,000.00			$3,000.00
Sawyer, Dawn	Police Sergeant	$60,516.42	$13,283.79	$20,991.00	$94,791.21
Scherer, Carol	Super. Of Checklist	$1,000.00			$1,000.00
Schmidt, Kevin	Vol. Firefighter	$3,493.05			$3,493.05
Simmons, Thomas	Police Officer	$14,494.93		$31,882.00	$46,376.93
Simpson, Derek I.	Vol. Firefighter	$733.25			$733.25
Smith-Miesowicz, Carol	Police Secretary	$31,885.00			$31,885.00
Sodini, Colleen	Vol. Firefighter	$3,508.60			$3,508.60
Sodini, Maurice	Sel/Vol Firefighter	$7,900.00			$7,900.00
Stevens, Wayne E.	Police Officer	$0		$390.00	$390.00
Syphers, Leroy	Trust Fund Clerk	$450.00			$450.00
Tillman, Thomas	Vol. Firefighter	$4,900.00			$4,900.00
Tobey, Matt	Vol. Firefighter	$3,555.25			$3,555.25
Wendell, Jon	Selectman	$3,000.00			$3,000.00
West, Eric	Vol. Firefighter	$4,534.90			$4,534.90
Wilbur, Virginia	Super. Of Checklist	$150.00			$150.00
Witham, Walter R.	Transfer Station	$12,712.26			$12,712.26
Young, Scott	Vol. Firefighter	$606.45			$606.45
Young, Wayne M	Police Officer	$47,519.44	$16,017.36	$34,164.00	$97,700.80
Zechel, Nancy	Ballot Clerk	$230.00			$230.00

TOWN OF GREENLAND, NEW HAMPSHIRE

Annual Financial Statements

For the Year Ended December 31, 2007

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MH&Co

MELANSON HEATH & COMPANY, PC

CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT ADVISORS

102 Perimeter Road
Nashua, NH 03063-1301
Tel (603) 882-1111 • Fax (603) 882-9456
www.melansonheath.com

INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Greenland, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Greenland, New Hampshire, as of and for the year ended December 31, 2007, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Greenland's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Greenland, as of December 31, 2007, and the respective changes in financial position thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis, appearing on the following pages, is not a required part of the basic financial statements but is supplementary information required by the *Governmental Accounting Standards Board*. We have applied certain limited procedures, which consisted principally of inquiries of management

Additional Offices
Andover, MA • Greenfield, MA • Ellsworth, ME • Manchester, NH

regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Melanson, Heath + Company P.C.

Nashua, New Hampshire
November 17, 2008

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Greenland, we offer readers this narrative overview and analysis of the financial activities of the Town of Greenland for the fiscal year ended December 31, 2007.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The statement of net assets presents information on all assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position is improving or deteriorating.

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The governmental activities include general government, public safety, highways and streets, sanitation, health, welfare, culture and recreation, and conservation.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

An annual appropriated budget is adopted for the general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs.

Notes to financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by the *Governmental Accounting Standards Board.*

B. FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total of assets exceeded liabilities by $ 6,507,855 (i.e., net assets), a change of $ 1,054,054 in comparison to the prior year.

- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of $ 2,669,729, a change of $ 279,889 in comparison with the prior year.

- At the end of the current fiscal year, unreserved fund balance for the general fund was $ 1,115,034, a change of $ (257,428) in comparison with the prior year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current fiscal year. Because net assets were restated for prior year accruals, prior year condensed data would not be comparable. Comparative information will be provided in future years.

	Governmental Activities
Current and other assets	$ 7,811,394
Capital assets	3,211,256
Total assets	11,022,650
Long-term liabilities outstanding	57,128
Other liabilities	4,457,667
Total liabilities	4,514,795
Net assets:	
Invested in capital assets, net	3,211,256
Restricted	1,488,109
Unrestricted	1,808,490
Total net assets	$ 6,507,855

CHANGES IN NET ASSETS

	Governmental Activities
Revenues:	
Program revenues:	
Charges for services	$ 277,729
Operating grants and contributions	169,228
Capital grants and contributions	179,816
General revenues:	
Property taxes	1,886,905
Motor vehicle registration fees	795,381
Penalties, interest and other taxes	89,597
Grants and contributions not restricted to specific programs	217,718
Investment income	126,556
Miscellaneous	73,282
Total revenues	3,816,212

(continued)

(continued)

	Governmental Activities
Expenses:	
General government	649,280
Public safety	1,027,174
Highways and streets	559,073
Sanitation	200,603
Health	40,167
Welfare	15,453
Culture and recreation	271,455
Conservation	1,453
Total expenses	2,764,658
Change in net assets before permanent fund contributions	1,051,554
Permanent fund contributions	2,500
Change in net assets	1,054,054
Net assets - beginning of year (as restated)	5,453,801
Net assets - end of year	$ 6,507,855

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net assets were $ 6,507,855, a change of $ 1,054,054 from the prior year.

The largest portion of net assets $ 3,211,256 reflects our investment in capital assets (e.g., land, buildings, machinery, equipment and vehicles, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion of net assets, $ 1,488,109, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets, $ 1,808,490, may be used to meet the government's ongoing obligations to citizens and creditors.

Governmental activities. Governmental activities for the year resulted in a change in net assets of $ 1,054,054. Key elements of this change are as follows:

- General fund change of $ (62,254), which is further discussed in the governmental funds section below.
- Nonmajor funds change of $ 342,143.

- Capital asset additions of $ 723,395 funded from operating revenues, grant revenues, and transfers from capital reserve funds.
- Current year depreciation expense of $ (87,551).
- Other revenue and expense accruals of $ 138,321.

D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of $ 2,669,729, a change of $ 279,889 in comparison with the prior year. Key elements of this change are as follows:

- General fund change of $ (62,254), which is further discussed in the governmental funds section below.
- Nonmajor funds change of $ 342,143.

The general fund is the chief operating fund. At the end of the current fiscal year, unreserved fund balance of the general fund was $ 1,115,034, while total fund balance was $ 1,139,720. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 35.5 percent of total general fund expenditures, while total fund balance represents 36.2 percent of that same amount.

The fund balance of the general fund changed by $ (62,254) during the current fiscal year. Key factors in this change are as follows:

- Non-property tax revenues in excess of budget of $ 432,801.
- Actual property tax collections in excess of budget of $ 145,393.
- Expenditures against current year appropriation were more than anticipated by $ (137,403).
- Excess of prior year encumbrances expended in the current year over current year encumbrances to be spent in the subsequent year of $ (480,087).
- Other adjustments of $ (22,958).

E. GENERAL FUND BUDGETARY HIGHLIGHTS

There were no differences between the original budget and final amended budget.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental activities at year-end amounted to $ 3,211,256 (net of accumulated depreciation), a change of $ 635,844 from the prior year. This investment in capital assets includes land, buildings and improvements, machinery, equipment and vehicles, and infrastructure.

Major capital asset events during the current fiscal year included the following:

- $ 347,992 for a new fire truck.
- $ 182,578 for firefighting equipment and turnout gear.
- $ 43,400 for the addition of jail cells.
- $ 42,896 for various upgrades at the Weeks Public Library.
- $ 28,575 for Post Road outside equipment.
- $ 27,227 for a new police cruiser.
- $ 22,391 for an E Series defibrillator/monitor.
- $ 28,336 for voting booths, telephone system, speed enforcement radar trailer, portable radios, and a digital video converter.
- Total current year depreciation expense of $ (87,551).

Additional information on capital assets can be found in the footnotes to the financial statements.

Long-term debt. At the end of the current fiscal year, the Town had no outstanding notes payable and no outstanding bonded debt.

Additional information on long-term debt can be found in the footnotes to the financial statements.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town of Greenland's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Office of Town Administrator

Town of Greenland

575 Portsmouth Avenue

Greenland, New Hampshire 03840-0100

TOWN OF GREENLAND, NEW HAMPSHIRE

STATEMENT OF NET ASSETS

DECEMBER 31, 2007

	Governmental Activities
ASSETS	
Current:	
Cash and short-term investments	$ 5,642,908
Investments	1,253,677
Receivables, net of allowance for uncollectibles:	
Property taxes	848,233
Departmental	15,769
Other assets	573
Noncurrent:	
Receivables, net of allowance for uncollectibles:	
Property taxes	50,234
Land and construction in progress	1,567,521
Capital assets, net of accumulated depreciation	1,643,735
TOTAL ASSETS	11,022,650
LIABILITIES	
Current:	
Accounts payable	134,400
Accrued liabilities	17,053
Due to school district	4,278,142
Other	28,072
Current portion of long-term liabilities:	
Compensated absences	17,176
Noncurrent:	
Compensated absences, net of current portion	39,952
TOTAL LIABILITIES	4,514,795
NET ASSETS	
Invested in capital assets, net of related debt	3,211,256
Restricted for:	
Special funds	184,536
Capital reserve funds	937,459
Permanent funds:	
Nonexpendable	259,850
Expendable	106,264
Unrestricted	1,808,490
TOTAL NET ASSETS	$ 6,507,855

See notes to financial statements.

TOWN OF GREENLAND, NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2007

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Governmental Activities
Governmental Activities:					
General government	$ 649,280	$ 23,529	$ 51,806	$ -	$ (573,945)
Public safety	1,027,174	220,698	47,258	179,816	(579,402)
Highways and streets	559,073	1,433	59,718	-	(497,922)
Sanitation	200,603	13,013	-	-	(187,590)
Health	40,167	-	-	-	(40,167)
Welfare	15,453	-	-	-	(15,453)
Culture and recreation	271,455	19,056	9,056	-	(243,343)
Conservation	1,453	-	1,390	-	(63)
Total	$ 2,764,658	$ 277,729	$ 169,228	$ 179,816	(2,137,885)
General Revenues:					
Property taxes					1,886,905
Motor vehicle registration fees					795,381
Penalties, interest, and other taxes					89,597
Grants and contributions not restricted to specific programs					217,718
Investment income					126,556
Miscellaneous					73,282
Permanent fund contributions					2,500
Total general revenues and contributions					3,191,939
Change in Net Assets					1,054,054
Net Assets:					
Beginning of year, as restated					5,453,801
End of year					$ 6,507,855

See notes to financial statements.

TOWN OF GREENLAND, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

FOR THE YEAR ENDED DECEMBER 31, 2007

	General	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and short-term investments	$ 5,386,738	$ 256,170	$ 5,642,908
Investments	-	1,253,677	1,253,677
Receivables:			
Property taxes	946,740	-	946,740
Departmental	294	15,475	15,769
Due from other funds	-	4,687	4,687
Other assets	573	-	573
TOTAL ASSETS	$ 6,334,345	$ 1,530,009	$ 7,864,354
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 134,400	$ -	$ 134,400
Accrued liabilities	17,053	-	17,053
Deferred revenues	732,271	-	732,271
Due to school district	4,278,142	-	4,278,142
Due to other funds	4,687	-	4,687
Other liabilities	28,072	-	28,072
TOTAL LIABILITIES	5,194,625	-	5,194,625
Fund Balances:			
Reserved for:			
Encumbrances	24,686	1,067	25,753
Perpetual (nonexpendable) permanent funds	-	259,850	259,850
Unreserved:			
Undesignated, reported in:			
General fund	1,115,034	-	1,115,034
Special revenue funds	-	1,162,828	1,162,828
Permanent funds	-	106,264	106,264
TOTAL FUND BALANCES	1,139,720	1,530,009	2,669,729
TOTAL LIABILITIES AND FUND BALANCES	$ 6,334,345	$ 1,530,009	$ 7,864,354

See notes to financial statements.

TOWN OF GREENLAND, NEW HAMPSHIRE

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET ASSETS OF GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET ASSETS

DECEMBER 31, 2007

Total governmental fund balances	$ 2,669,729
• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	3,211,256
• Revenues are reported on the accrual basis of accounting and are not deferred until collection.	683,998
• Long-term liabilities, including compensated absences, are not due and payable in the current period and, therefore, are not reported in the governmental funds.	(57,128)
Net assets of governmental activities	$ 6,507,855

See notes to financial statements.

TOWN OF GREENLAND, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2007

	General	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:			
Property taxes	$ 1,729,384	$ -	$ 1,729,384
Interest, penalties & other taxes	89,597	-	89,597
Charges for services	138,742	69,324	208,066
Intergovernmental	460,673	-	460,673
Licenses, permits & fees	855,664	1,433	857,097
Investment income	126,556	65,775	192,331
Miscellaneous	82,228	41,815	124,043
Total Revenues	3,482,844	178,347	3,661,191
Expenditures:			
Current:			
General government	644,552	(1,002)	643,550
Public safety	847,792	25,358	873,150
Highways and streets	518,173	-	518,173
Sanitation	199,303	-	199,303
Health	36,331	-	36,331
Welfare	15,453	-	15,453
Culture and recreation	31,724	212,696	244,420
Conservation	1,453	-	1,453
Grants	198,083	-	198,083
Special warrant articles	651,386	-	651,386
Total Expenditures	3,144,250	237,052	3,381,302
Excess (deficiency) of revenues over expenditures	338,594	(58,705)	279,889
Other Financing Sources (Uses):			
Transfers in	316,179	717,027	1,033,206
Transfers out	(717,027)	(316,179)	(1,033,206)
Total Other Financing Sources (Uses)	(400,848)	400,848	-
Change in fund balance	(62,254)	342,143	279,889
Fund Equity, at Beginning of Year, as restated	1,201,974	1,187,866	2,389,840
Fund Equity, at End of Year	$ 1,139,720	$ 1,530,009	$ 2,669,729

See notes to financial statements.

TOWN OF GREENLAND, NEW HAMPSHIRE

RECONCILIATION OF THE STATEMENT OF REVENUES EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2007

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	$	279,889
• Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:		
Capital outlay purchases		723,395
Depreciation		(87,551)
• Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and land use change taxes) differ between the two statements. This amount represents the net change in deferred revenue.		157,522
• Governmental funds do not account for changes in long-term debt (i.e., compensated absences). However, in the Statement of Activities, these changes are reported as either revenue or expense.		(19,201)
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	$	1,054,054

See notes to financial statements.

TOWN OF GREENLAND, NEW HAMPSHIRE

GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES, AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual Amounts	
Revenues and Other Sources:				
Property taxes	$ 1,583,991	$ 1,583,991	$ 1,583,991	$ -
Interest, penalties & other taxes	162,600	162,600	89,597	(73,003)
Charges for services	65,000	65,000	138,742	73,742
Intergovernmental	238,178	238,178	460,673	222,495
Licenses, permits & fees	812,500	812,500	855,664	43,164
Investment income	65,000	65,000	126,556	61,556
Miscellaneous	1,060	1,060	82,228	81,168
Transfers in	292,500	292,500	316,179	23,679
Total Revenues and Other Sources	3,220,829	3,220,829	3,653,630	432,801
Expenditures and Other Uses:				
General government	655,096	655,096	629,893	25,203
Public safety	868,119	868,119	850,217	17,902
Highways and streets	389,050	389,050	518,173	(129,123)
Sanitation	204,453	204,453	199,303	5,150
Health	44,854	44,854	36,331	8,523
Welfare	9,400	9,400	15,453	(6,053)
Culture and recreation	223,345	223,345	220,484	2,861
Conservation	8,800	8,800	1,453	7,347
Debt service	20,000	20,000	-	20,000
Grants	-	-	186,772	(186,772)
Special warrant articles	307,712	307,712	171,886	135,826
Transfers out	490,000	490,000	528,267	(38,267)
Total Expenditures and Other Uses	3,220,829	3,220,829	3,358,232	(137,403)
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ -	$ -	$ 295,398	$ 295,398

See notes to financial statements.

TOWN OF GREENLAND, NEW HAMPSHIRE

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET ASSETS

DECEMBER 31, 2007

	Private Purpose Trust Funds	Agency Funds
ASSETS		
Investments	$ 32,209	$ 131,695
Total Assets	32,209	131,695
LIABILITIES AND NET ASSETS		
Road bond deposits	-	101,704
Other liabilities	-	29,991
Total Liabilities	-	131,695
NET ASSETS		
Restricted for:		
Endowment	18,363	-
Unrestricted	13,846	-
Total net assets held in trust	$ 32,209	$ -

See notes to financial statements.

TOWN OF GREENLAND, NEW HAMPSHIRE

FIDUCIARY FUNDS

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS

FOR THE YEAR ENDED DECEMBER 31, 2007

	Private Purpose Trust Funds
Additions:	
Interest earnings	1,139
Contributions	500
Total contributions	1,639
Deductions:	
Education	1,384
Total deductions	1,384
Net increase (decrease)	255
Net assets:	
Beginning of year, as restated	31,954
End of year	$ 32,209

See notes to financial statements.

1. Summary of Significant Accounting Policies

The accounting policies of the Town of Greenland (the Town) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

A. *Reporting Entity*

The government is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In fiscal year 2007, it was determined that no entities met the required GASB-39 criteria of component units.

B. *Government-Wide and Fund Financial Statements*

Government-Wide Financial Statements
The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements
Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. *Measurement Focus, Basis of Accounting, and Financial Statement Presentation*

Government-Wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes and motor vehicle registration fees.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The government reports the following major governmental funds:

- The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

D. *Cash and Short-Term Investments*

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances

are invested to the extent available, and interest earnings are recognized in the General Fund. Certain special revenue, permanent and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, savings accounts, and certificates of deposits. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type are included under investment income.

E. *Investments*

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution. Non-fiduciary fund investments can be made in securities issued by or unconditionally guaranteed by the U.S. Government or agencies that have a maturity of one year or less from the date of purchase and repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase.

Investments managed by the Trustees of Trust Funds consist of certificates of deposit and mutual funds. Investments are carried at market value.

F. *Interfund Receivables and Payables*

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due from/to other funds" (i.e., the current portion of interfund loans).

G. *Capital Assets*

Capital assets, which include property, plant, equipment and infrastructure assets, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than $ 5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment is depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	20 - 40
Building improvements	15 - 40
Infrastructure	15 - 60
Vehicles	10 - 20
Machinery & equipment	5 - 15
Furniture & fixtures	7 - 20

H. *Compensated Absences*

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vested sick and vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

I. *Long-Term Obligations*

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net assets.

J. *Fund Equity*

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

K. *Use of Estimates*

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements, and the reported amounts of the revenues and

expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

2. Stewardship, Compliance and Accountability

A. *Budgetary Information*

The Town's budget is originally prepared by the Board of Selectmen (Board) and Town Administrator with the cooperation of the various department heads. It is then submitted to the Budget Committee, in accordance with the State's Municipal Budget Law. After review, the Town holds a public hearing for discussion of the proposed budget. This hearing must be held not later than 25 days before the annual town meeting, and public notice must be given at least 7 days in advance of the hearing.

After the required public hearing, the Board finalizes the budget and submits it for voter approval at the annual Town meeting. The approved budget is subsequently reported to the Municipal Services Division of the New Hampshire Department of Revenue Administration (NH DRA) on the "*Report of Appropriations Actually Voted*" (MS-2) form as part of the process of computing and establishing the Town's tax rate.

The Board cannot increase the total of the approved budget; however, they have the power to reclassify its components when necessary.

B. *Budgetary Basis*

The General Fund final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all transfers and supplemental appropriations.

C. *Budget/GAAP Reconciliation*

The budgetary data for the general fund is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison with budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

General Fund	Revenues and Other Financing Sources	Expenditures and Other Financing Uses
Revenues/Expenditures (GAAP basis)	$ 3,482,844	$ 3,144,250
Other financing sources/uses (GAAP basis)	316,179	717,027
Subtotal (GAAP Basis)	3,799,023	3,861,277
Adjust tax revenue to accrual basis	(145,393)	-
Reverse beginning of year appropriation carryforwards from expenditures	-	(504,773)
Add end of year apppropriation carryforwards to expenditures	-	24,686
To reverse the effects of non-budgeted audit adjustments	-	(22,958)
Budgetary basis	$ 3,653,630	$ 3,358,232

D. Excess of Expenditures Over Appropriations

Expenditures exceeding appropriations during the current fiscal year were as follows:

Highways and streets	$ (129,123)
Culture and recreation	$ (6,053)
Grants	$ (186,772)

3. Cash and Short-Term Investments

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. RSA 41:29 stipulates that Town funds be deposited "in participation units in the public deposit investment pool established pursuant to RSA 383:22 or in federally insured banks chartered under the laws of New Hampshire or the federal government with a branch within the state, except that funds may be deposited in federally insured banks outside the state if such banks pledge and deliver to a third party custodial bank or the federal reserve bank collateral security for such deposits of the following types:

(a) United States government obligations;
(b) United States government agency obligations; or
(c) Obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case."

In addition, RSA 41:29 allows excess funds "which are not immediately needed for the purpose of expenditure" to be invested in the "public deposit investment pool established pursuant to RSA 383:22, or in deposits, including money market accounts, or certificates of deposit, or repurchase agreements, and all other types on interest bearing accounts, of federally insured banks chartered under the laws of New Hampshire or the federal government with a branch within the state, or in obligations fully guaranteed as to principal and interest by the United States government."

The Town's deposit policy is in compliance with these statutes.

As of December 31, 2007, none of the Town's bank balance of $ 5,567,441 was exposed to custodial credit risk as uninsured, uncollateralized, and collateral held by pledging bank's trust department not in the Town's name.

The Town also maintains various capital reserve and trust funds that are managed by the Trustees of Trust Funds (Trustees). As of December 31, 2007, $ 64,790 of the Trustees' bank balance of $ 71,706 was exposed to custodial credit risk as uninsured, uncollateralized, and collateral held by pledging bank's trust department not in the Town's name.

4. Investments

A. *Credit Risk*

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law employs the "prudent investor rule" whereby "a prudent investment is one which a prudent man would purchase for his own investment having primarily in view the preservation of the principal and the amount and regularity of the income to be derived therefrom."

Presented below is the actual rating as of year end for each investment of the Town (in thousands):

Investment Type	Value	Minimum Legal Rating	Exempt From Disclosure	Rating as of Year End Aaa	Aa	A
Certificates of deposit	$ 909	N/A	$ 909	$ -	$ -	$ -
Mutual funds	508	N/A	508	-	-	-
Total investments	$ 1,417		$ 1,417	$ -	$ -	$ -

B. *Custodial Credit Risk*

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral

securities that are in the possession of another party. The Trustees' investment policy follows the guidelines of RSA 31.

C. *Concentration of Credit Risk*

The Trustees' investment policy does not specifically limit the amount of funds that may be invested in any one issuer. As of December 31, 2007, the Trustees do not have an investment in one issuer (other than FDIC insured certificates of deposit and mutual funds) greater than 5% of total investments.

D. *Interest Rate Risk*

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Trustees' investment policy does not specifically address interest rate risk. As of December 31, 2007, the interest rate risk associated with the Trustees' investments in various mutual funds cannot reasonably be determined.

E. *Foreign Currency Risk*

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment. The Trustees' investment policy does not specifically address foreign currency risk. As of December 31, 2007, the foreign currency risk associated with the Trustees' investments in various mutual funds cannot reasonably be determined.

5. Property Taxes Receivable

Property taxes are levied based on tax rates set by the NH DRA. The Town bills property taxes semiannually, in June and November. Property tax revenues are recognized in the fiscal year for which taxes have been levied. Property taxes billed or collected in advance of the year for which they are levied are recorded as a prepaid tax liability.

Property taxes are due on July 1 and December 1. Delinquent accounts are charged interest at a rate of 12%. At the time of tax sale, in March of the following year, a lien is recorded on the property at the Registry of Deeds. The Town purchases all delinquent accounts by paying the delinquent tax balance, recording costs and accrued interest. Accounts that are liened by the Town are reclassified from property taxes receivable to unredeemed tax liens receivable and are charged interest at a rate of 18%.

The Town annually budgets an amount (overlay) for property tax abatements and refunds.

Taxes receivable at December 31, 2007 consist of the following:

Property taxes:		
2007 levy	$ 363,982	
2005 levy	2,907	
		$ 366,889
Unredeemed taxes:		
2006 levy	67,807	
2005 levy	13,348	
2004 levy	2,570	
		83,725
Land use change taxes		325,500
Yield taxes		704
Elderly deferrals		165,697
Welfare liens		4,225
Total taxes receivable		$ 946,740

Taxes Collected for Others

The Town collects property taxes for the Greenland School District (SAU50) and Rockingham County. Payments to the school district are normally made throughout the year and payment to the County is normally made in December. However, ultimate responsibility for the collection of these taxes rests with the Town.

6. Allowance for Doubtful Accounts

The receivables reported in the accompanying entity-wide financial statements reflect the following estimated allowances for doubtful accounts:

	Governmental
Property taxes	$ 48,274
Ambulance receivables	$ 3,869

7. Interfund Fund Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the June 30, 2008 balances in interfund receivable and payable accounts:

Fund	Due From Other Funds	Due To Other Funds
General Fund	$ -	$ 4,687
Special Revenue Funds:		
Ambulance	3,254	-
Road Improvement Capital Reserve	1,433	-
Total	$ 4,687	$ 4,687

8. Capital Assets

Capital asset activity for the year ended December 31, 2007 was as follows (in thousands):

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	$ 1,161	$ 86	$ -	$ 1,247
Machinery, equipment, and furnishings	721	637	-	1,358
Infrastructure	40	-	-	40
Total capital assets, being depreciated	1,922	723	-	2,645
Less accumulated depreciation for:				
Buildings and improvements	(367)	(31)	-	(398)
Machinery, equipment, and furnishings	(546)	(54)	-	(600)
Infrastructure	(1)	(2)	-	(3)
Total accumulated depreciation	(914)	(87)	-	(1,001)
Total capital assets, being depreciated, net	1,008	636	-	1,644
Capital assets, not being depreciated:				
Land	1,567	-	-	1,567
Total capital assets, not being depreciated	1,567	-	-	1,567
Governmental activities capital assets, net	$ 2,575	$ 636	$ -	$ 3,211

Depreciation expense was charged to functions of the Town as follows (in thousands):

Governmental Activities:	
General government	$ 11
Public safety	66
Highways and streets	4 *
Sanitation	1
Culture and recreation	5
Total depreciation expense - governmental activities	$ 87

*Note: Highways and streets includes depreciation costs for infrastructure.

9. Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities represent 2007 expenditures paid after December 31, 2007.

10. Deferred Revenue

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period.

The balance of the General Fund deferred revenues account is equal to the total of all December 31, 2007 receivable balances, except property taxes that are accrued for subsequent 60-day collections.

11. Long-Term Debt

A. *Changes in General Long-Term Liabilities*

During the year ended December 31, 2007, the following changes occurred in long-term liabilities (in thousands):

	Total Balance 1/1/07	Additions	Reductions	Total Balance 12/31/07	Less Current Portion	Equals Long-Term Portion 12/31/07
Governmental Activities						
Compensated absences	$ 38	$ 19	$ -	$ 57	$ (17)	$ 40

12. Restricted Net Assets

The accompanying entity-wide financial statements report restricted net assets when external constraints from grantors or contributors are placed on net assets.

Permanent fund restricted net assets are segregated between nonexpendable and expendable. The nonexpendable portion represents the original restricted principal contribution, and the expendable represents accumulated earnings which are available to be spent based on donor restrictions.

13. Reserves of Fund Equity

"Reserves" of fund equity are established to segregate fund balances which are either not available for expenditure in the future or are legally set aside for a specific future use.

The following types of reserves are reported at December 31, 2007:

Reserved for Encumbrances – An account used to segregate that portion of fund balance committed for expenditure of financial resources upon vendor performance.

Reserved for Perpetual Funds - Represents the principal of the nonexpendable trust fund investments. The balance cannot be spent for any purpose; however, it may be invested and the earnings may be spent.

14. General Fund Undesignated Fund Balance

The undesignated general fund balance reported on the governmental funds balance sheet is stated in accordance with generally accepted accounting principles (GAAP), which differs from how undesignated fund balance is reported in accordance with the budgetary basis for reporting to the State of New Hampshire for tax rate setting purposes. The major difference is the State of New Hampshire considers property tax revenues to be available to liquidate liabilities when billed rather than received.

The following summarizes the specific differences between the GAAP basis and the budgetary basis of reporting the general fund undesignated fund balance:

GAAP basis balance	$ 1,115,034
Deferred revenue	732,271
Overlay balance	(138,907)
Tax Rate Setting Balance	$ 1,708,398

15. Commitments and Contingencies

Outstanding Lawsuits - There are pending lawsuits in which the Town is involved. The Town's management is of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.

Grants - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

16. Pension Plan

The Town follows the provisions of GASB Statement No. 27, *Accounting for Pensions for State and Local Government Employees,* with respect to the employees' retirement funds.

A. Plan Description

The Town contributes to the New Hampshire Retirement System (the "System"), a contributory, multiple-employer defined benefit pension plan established in 1967 by RSA 100-A:2 and administered by a Board of Trustees. The System provides retirement, disability and death benefits to plan members and beneficiaries. RSA 100-A:41-a assigns the System the authority to establish and amend plan benefit provisions and grant cost-of-living increases. The System issues a publicly available financial report that can be obtained from the New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301-85097, or from the System's website at www.nhrs.org.

B. Funding Policy

Plan members are required to contribute between 5.00% and 9.30% of annual covered compensation to the pension plan. The Town makes annual contributions to the pension plan equal to the amount required by RSA100-A:16, with local contributions ranging from 6.81 - 14.36% of covered compensation. The Town's contributions to the System for the years ended December 31, 2007, 2006, and 2005 were $ 64,390, $ 52,428, and $ 47,159, respectively, which were equal to its annual required contributions for each of these years.

17. Risk Management

The government is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three fiscal years.

18. Beginning Fund Balance / Net Assets Restatement

The beginning (January 1, 2007) fund balances and net assets of the Town have been restated as follows:

Government-Wide Financial Statements:

	Governmental Activities
As previously reported	$ 5,476,024
Record DARE program	9,731
Reclassify school funds	(31,954)
As restated	$ 5,453,801

Fund Basis Financial Statements:

	General Fund	Nonmajor Funds	Private Purpose Trust Funds
As previously reported	$ 1,593,134	$ 1,210,089	$ -
Adjust deferred revenue	(391,160)	-	-
Record DARE program	-	9,731	-
Reclassify school funds	-	(31,954)	31,954
As restated	$ 1,201,974	$ 1,187,866	$ 31,954

Don Arsenault Pam Barrows Nancy Bassett Martha Bates Wally Berg Thomas Brackett Carl Beatrice Pat Beatrice Annie Beauchemin Nick Beauchemin Debbie Beck Trudie Bergeron Jeff Canfield Dean Bouffard Lauren Buyak A. Cayer Andrea Carlin Pam Chamallas Barbara Coit Marian Connelly Kathy Cox Charlie Cummings Lizbeth Cummings Linda Currier Ralph Cresta Tabita Cronin Kate Danielson Bruce Dearborn Carol Destefano Brian Dipietro Margaret Felton Ken Fernald Henry Fieldsend Barbara Fleming Deb Furino Blake Gendron Alexandra Genimatas Dale Genimatas Julie Gilston Noah Glennon Stephanie Glennon Tracy Graffam Judy Graham Dan Gravelle Jacque Gravelle Heather Greenwood Kari Grimes Ron Gross Chris Halligan Jerrian Hartmann George Hayden Richard Hazzard Paul Hughes Kathi Hussey Ricky Hussey Chip Hussey Marie Hussey Ron Hussey Cherie Jenness Karen Johnson Jeff Jousset Chris Keenan Bob Krasko Shawn Leathers Sarah MacCorkle Kathy Maddock Anthony Mann David McNeil Mike Marsh Rick Mauer Lisa Mauer Jane Man John McDevitt Mary McDonough Tracy McGrenaghan Nancy McIntyre Margaret Mooers Marianne Mooers Aidan Moore Marge Morgan Carl Mueller Ann Oliver Brian Pafford Paula Parrish Chris Pearl Erica Rahn Kathy Ricci Abby Rockefeller Dale Rockefeller Jim Rolston Jose Roy Dick Rugg Kathy Rugg Julie Samonas Carol Sanderson Paul Sanderson Carol Scherer Jen Shilman Kevin Schmidt Derek Simpson Cynthia Smith Colleen Sodini Mo Sodini Leroy Syphers Troy Thibodeau Tom Tillman Mark Tobey Cheryl Van Allen Chrissy Vogel Eric West John Weeks Marcia Welsh Jon Wendell Tina Ho Wendell Adele Wick Bill Williams Barbara Wilson Richard Winsor Carolyn Weeks-White Pat Wolfe Virginia Wilbur Scott Young Jeff Zanni Nancy Zechel Nancy Zuba and many others whose names were not available! Don Arsenault Pam Barrows Nancy Bassett Martha Bates Wally Berg Thomas Brackett Carl Beatrice Pat Beatrice Annie Beauchemin Nick Beauchemin Debbie Beck Trudie Bergeron Jeff Canfield Dean Bouffard Lauren Buyak A. Cayer Andrea Carlin Pam Chamallas Barbara Coit Marian Connelly Kathy Cox Charlie Cummings Lizbeth Cummings Linda Currier Ralph Cresta Tabita Cronin Kate Danielson Bruce Dearborn Carol Destefano Brian Dipietro Margaret Felton Ken Fernald Henry Fieldsend Barbara Fleming Deb Furino Blake Gendron Alexandra Genimatas Dale Genimatas Julie Gilston Noah Glennon Stephanie Glennon Tracy Graffam Judy Graham Dan Gravelle Jacque Gravelle Heather Greenwood Kari Grimes Ron Gross Chris Halligan Jerrian Hartmann George Hayden Richard Hazzard Paul Hughes Kathi Hussey Ricky Hussey Chip Hussey Marie Hussey Ron Hussey Cherie Jenness Karen Johnson Jeff Jousset Chris Keenan Bob Krasko Shawn Leathers Sarah MacCorkle Kathy Maddock Anthony Mann David McNeil Mike Marsh Rick Mauer Lisa Mauer Jane Man John McDevitt Mary McDonough Tracy McGrenaghan Nancy McIntyre Margaret Mooers Marianne Mooers Aidan Moore Marge Morgan Carl Mueller Ann Oliver Brian Pafford Paula Parrish Chris Pearl Erica Rahn Kathy Ricci Abby Rockefeller Dale Rockefeller Jim Rolston Jose Roy Dick Rugg Kathy Rugg Julie Samonas Carol Sanderson Paul Sanderson Carol Scherer Jen Shilman Kevin Schmidt Derek Simpson Cynthia Smith Colleen Sodini Mo Sodini Leroy Syphers Troy Thibodeau Tom Tillman Mark Tobey Cheryl Van Allen Chrissy Vogel Eric West John Weeks Marcia Welsh Jon Wendell Tina Ho Wendell Adele Wick Bill Williams Barbara Wilson Richard Winsor Carolyn Weeks-White Pat Wolfe Virginia Wilbur Scott Young Jeff Zanni Nancy Zechel Nancy Zuba and many others whose names were not available!

GREENLAND'S VOLUNTEERS ARE THE BEST!

Some people want it to happen, some wish it to happen, others make it happen.

Volunteers aren't paid, not because they are worthless, but because they are priceless.

Anonymous

TOWN OF GREENLAND

2009

Town Warrant & Town Budget

TOWN OF GREENLAND
2009 TOWN WARRANT

To the inhabitants of the Town of Greenland, in the County of Rockingham, and State of New Hampshire qualified to vote in Town affairs:

You are hereby notified to meet at the Greenland Central School on Post Road, Greenland, New Hampshire on Tuesday, the tenth of March, 2009 at eight o'clock in the forenoon to elect officers and vote on questions required by law on the official ballot. The polls will not close before seven o'clock in the evening. Discussion and action on all other articles in the warrant will take place at the Greenland Central School on Saturday, March 14, 2009 in the forenoon, beginning at nine o'clock.

ARTICLE 1

To choose all necessary Town Officers for the year ensuing.

ARTICLE 2

To amend Article II, Definitions to add: Accessory Use: A use or a structure subordinate to the principal use of a lot, or of a principal building on the same lot, and serving a purpose clearly incidental to a permitted use of the lot or of the building and which accessory use or structure is compatible with the permitted uses or structures authorized under zoning regulations applicable to the parcel.

Recommended by the Planning Board

ARTICLE 3

To amend Article II, Definitions to add: Affordable: per RSA 674 as amended.

Recommended by the Planning Board

ARTICLE 4

To amend Article II, Definitions to replace Frontage with the following definition to correspond with the definition in the subdivision/site plan regulations as amended in 2008: amend Section II, Definitions, 2.1.5: The length of the lot bordering on and providing access to a Class V (or better) highway but excluding limited or restricted access highways, or a street, as defined and as used in Title LXIV, Planning and Zoning, of the Revised Statutes Annotated, shown on a plat approved by the Planning Board. Footage requirements specified in Article IV, Dimensional Requirements, of this Ordinance shall be contiguous. In the case of corner lots, frontage and front lot lines shall mean the dimensions and lines on both intersecting streets.

Recommended by the Planning Board

ARTICLE 5

To amend Article II, Definitions to strike the definition of Structure and replace with: Structure: Anything that is built or constructed excluding driveways, boundary walls not over four feet in height or boundary fences not over six feet in height, the use of which requires location on the ground or attachment to something on the ground.

Recommended by the Planning Board

ARTICLE 6

To amend Article II, Definitions to add: Workforce Housing: per RSA 674 as amended.

Recommended by the Planning Board

ARTICLE 7

To amend Article I-Authority & Purpose to add sections 1.4-Applicability, 1.5-Severability Clause & 1.6-Interpretation

1.4 Applicability

This Zoning Ordinance shall apply to:

- All buildings and structures erected, reconstructed, altered, enlarged, or relocated subsequent to the effective date of this Ordinance or subsequent amendments thereto;
- The use of any building, structure, or land which differs from its use prior to the effective date of this Ordinance or any subsequent amendment thereto; and
- Any land subdivided subsequent to the effective date of this Ordinance or any subsequent amendment thereto.

1.5 Severability Clause

If any Section, clause, provision, portion or phrase of this Ordinance shall, for any reason, be held invalid or unconstitutional by any Court of competent jurisdiction, such holding shall not affect, impair or invalidate any other Section, clause, provision, portion or phrase of this Ordinance.

1.6 Interpretation

In interpreting and provision of the Ordinance, it shall be held as the minimum requirement adopted for the promotion of the public health, safety and general welfare of the Town of Greenland. Whenever any provision of this Ordinance is deemed to be in conflict with any other provision of the Ordinance or the requirements of any other adopted Ordinance, Regulation, Rule or Law, the most restrictive, or that imposing the highest standard, shall control pursuant to the provisions of RSA 676:14.

Recommended by the Planning Board

ARTICLE 8

To amend Table of Uses under Institutional Uses: Add "In accordance with Section 3.7.14" to Licensed Daycare Facilities

Recommended by the Planning Board

ARTICLE 9

To amend Table of Uses under Residential Uses: Remove Licensed Family Day Care

Recommended by the Planning Board

ARTICLE 10

To amend Ordinance 3.7.1.5 (second paragraph)-Home Occ./Commercial vehicle parking in the residential zone: Type II Cottage Industries shall not have more than one (1) business vehicle with a maximum gross weight of 17,500 (seventeen thousand, five hundred) pounds, two (2) business vehicles with a maximum gross vehicle weight of 9,700 (nine thousand, seven hundred) pounds for each vehicle and a maximum loaded trailer weight of 12,400 (twelve thousand, four hundred) pounds.

Recommended by the Planning Board

ARTICLE 11

To add section 3.7.14 Child Day Care Facilities:

1. **Purpose:** In order to provide affordable, good quality and licensed child day care within the Town of Greenland the following standards in accordance with NH RSA 170-E:1-22 are hereby incorporated into the Town zoning ordinance to insure the health, safety, and welfare of its residents.

2. **Definitions:** Child day care for this ordinance means the provision of supplemental parental care and supervision:

A. for a non-related child or children;
B. on a regular basis:
C. under license by the New Hampshire Division of Public Health Services, Bureau of Child Care Standards and Licensing.

As used in this ordinance, the term is not intended to include babysitting services of a casual, non-recurring nature or in the child's own home. Likewise, the term is not intended to include cooperative, reciprocative child care by a group of parents in their respective domiciles.

Child day care facility means a building or structure wherein an agency, person, or persons regularly provides care for a group of children.

a. Family Day Care Home as defined in RSA 170-E: 2-IV(a). Family Day Care Homes shall be permitted in the residential and commercial districts in Town. A Family Day Care Home shall be reviewed by the Planning Board and shall require site plan review.

b. Family Group Day Care Home as defined by RSA 170-E: 2-IV(b). Family Group Day Care Homes shall be allowed in the commercial and industrial districts in Town and shall require a site plan review.

c. Group Child Day Care Center as defined in RSA 170-E: 2-IV(c). Group Child Day Care Centers shall be allowed in the commercial and industrial zoning districts only and shall require a site plan review.

d. Day Care Nursery as defined in RSA 170-E: 2-IV(d). Day care Nurseries shall be allowed in the commercial and industrial zoning districts only and shall require a site plan review.

e. Night Care Agency as defined in RSA 170-E: 2-IV(e). Night Care Agencies shall be allowed in the commercial and industrial zoning districts only and shall require a site plan review.

3. Permits: All applicable State permit and license **applications** must be in-hand before applying to the Planning Board for review of the child day care facility proposal. Permits for the operation of Family Day Care Home, Family Group Day Care Home, Group Child Day Care Center, Day Care Nursery, or Night Care Agencies are under the purview of the Planning Board. For all categories of child care facilities that require a site plan review (A-E above), the following, in addition to existing site plan review standards must be met:

A. One (1) parking space must be provided for each staff person and one space must be provided for each five (5) licensed capacity slots.

B. Loading and unloading of children from vehicles shall be permitted only on facility property in approved parking areas. No vehicles shall be allowed to back-up on to the travel lane or shoulder of a public right of way nor shall vehicles queue on any public right of way during drop-off and pick up times.

C. The exterior play area (fifty square feet per child as per State of NH requirements) shall be fenced.

D. All signage shall conform to the Town regulations for the underlying zone.

Recommended by the Planning Board

ARTICLE 12

To delete Article XV, Section 15.4-Fireworks: Remove entire fireworks section

Recommended by the Planning Board

ARTICLE 13

To add Article XV, Section 15.5-Blasting ordinance

15.5 EXPLOSIVES

15.5.1 The storage of explosives, as defined in NH Code of Administrative Rules Saf-c 1602.13, not otherwise permitted by ordinance, shall be prohibited in the Town of Greenland.

15.5.2 No person shall perform or cause to be performed any blasting in the Town of Greenland unless a Blasting Permit is obtained from the Building Inspector. This permit shall not be issued until the following terms and conditions have been satisfied by the applicant.

A. A properly executed application form will be submitted to and approved by the Building Inspector. The application form shall be developed by the Building Inspector and approved by the Board of Selectmen.

B. Evidence of general liability and property insurance issued by a carrier authorize by the State of New Hampshire Insurance Commissioner to do business in New Hampshire.

C. The Applicant shall submit a completed application to the Building Inspector at least two weeks prior to commencing drilling and/or blasting operations.

D. The Applicant shall submit evidence, at the time of application, that a pre-blast survey has been completed by the blasting company for an area within five hundred (500) feet of the proposed blasting.

E. Any reports or measurements made in conjunction with this pre-blast survey or with the subsequent blasting shall be made available upon request to all abutters within five hundred (500) feet of the area. Videotapes of individual homes shall be made available to the owner of the home videotaped upon request by the owner.

F. The cost of the pre-blast survey shall be borne by the blasting company.

G. The Applicant shall submit evidence, at the time of application, that all residents with five hundred (500) feet of the blasting area have been notified of the blasting activities and the warning signals to be used prior to detonation of the explosives.

H. Seismic monitory shall be required within five hundred (500) feet of the blast area. The Building Inspector may require additional seismic monitoring beyond this radius and such additional requirements may be prerequisites to obtaining permit approval.

I. The applicant shall insure that any blasting in an Aquifer Protection District does not alter water quantity or quality.

J. The applicant is liable for any and all damages resulting from the blasting operation.

15.5.3 Blasting shall only take place between the hours of 7.00 AM and 6.00 PM Monday through Friday. Blasting on holidays is prohibited.

15.5.4 The use and handling of all explosives, blasting materials and blasting shall conform to NHDOT Standards, NFPA 495 Explosive Materials Code and NH Code of Administrative Rules Saf-C1600 (State Police regulations).

15.5.5 One hour prior to detonation the Rockingham County Sheriff's Dispatch Center will be notified. The Dispatch Center will also be notified when blasting operations have ceased for the day.

15.5.6 Prior to detonation all appropriate audible-warning signals will be given.

15.5.7 Immediately following any detonation of explosives the Blasting Contractor shall insure that all charges have detonated properly and then an appropriate audible "all clear" signal shall be sounded.

15.5.8 After detonation the printed report from the site seismograph shall be turned over to the Building Inspector or a representative of the Town of Greenland.

15.5.9 The Blasting Contractor shall insure that all explosives and blasting material has been removed from the Town of Greenland at the end of each workday.

15.5.10 Blasting permits are required based on the cubic yards of materials to be blasted and the length of time to complete the blasting operations.

A. A 30-day permit where a total aggregate of five hundred (500) to four thousand (4000) cubic yards will be removed. Such permit will expire at the end of 30 days from issuance unless otherwise revoked.

B. A 60-day permit where a total aggregate of four thousand (4000) to fifteen thousand (15,000) cubic yards will be removed. Such permit will expire at the end of 60 days from issuance unless otherwise revoked.

C. A 90-day permit where a total aggregate of more than fifteen thousand (15,000) cubic yards will be removed. Such permit will expire at the end of 90 days from issuance unless otherwise revoked.

D. For a total aggregate of less than five hundred (500) cubic yards, a 1-day permit may be granted by the Building Inspector and conditions set forth in paragraph 15.5.2, C, D and H may be waived at the discretion of the Building Inspector.

E. Successive or renewed permits are permitted, provided application information is updated and a new application fee is paid.

F. After a second renewal, submission of a written impact evaluation of the site and potentially affected properties may be required by the Building Inspector, dependent on the type of the original permit issued.

15.5.11 An Application fee as outlined in the fee schedule is required at the time the application is submitted.

15.5.12 A Blast Permit issued may be revoked by the Building Inspector for just cause including but not limited to a violation of any of the above, violation of the conditions of the Blasting Permit, damage to surrounding property or unsafe operations. An applicant who has had a permit revoked may apply for re-issuance to the Board of Selectmen who will hold a public hearing on such request to determine if said request should be granted.

15.5.13 This ordinance does not apply to the use of blank cartridges for use in show or theater, or for signal or ceremonial purposes in athletic or sports or for use by veteran or military organizations.

Recommended by the Planning Board

ARTICLE 14

To delete Article XVIII, Section 18.9.3-Planning Board Waivers: Remove entire waivers section

Recommended by the Planning Board

ARTICLE 15

To add Article XXVI-Residential Open Space Conservation Subdivision Development: Density Bonus: A density bonus of 15% above that indicated by the yield plan will be allowed for developments that will guarantee: 20% of the total number of units proposed within the development (including all units allowed by density bonuses) shall meet the requirements of the definition of workforce housing per RSA 674 as amended; Such designated workforce housing units shall be incorporated within the development as a whole (not clustered contiguously) and shall match the architectural characteristics of such development: Workforce housing units will be sold with deed restrictions and a recorded housing agreement that limit:

a. For a period of 15 years, renewable upon sale or transfer, the resale value of the unit is limited to not more than the purchase price plus two times the accumulated consumer price index:
b. Any workforce housing units will ensure that any purchasers of these units shall meet the income requirements of a median family income for the New Hampshire portion of the Portsmouth-Rochester NH-ME PMSA as published by the US Department of Housing and Urban Development.

Recommended by the Planning Board

ARTICLE 16

To add Article XXVII- Small Wind Energy Systems Ordinance

A. Purpose: This small wind energy systems ordinance is enacted in accordance with RSA 674:62-66, and the purposes outlined in RSA 672:1-III-a. The purpose of this ordinance is to accommodate small wind energy systems in appropriate locations, while protecting the public's health, safety and welfare. In addition, this ordinance provides a permitting process for small wind energy systems to ensure compliance with the provisions of the requirements and standards established herein.

B. Definitions:

Fall zone: The potential fall area for the small wind energy system. It is measured by using 110% of the total height as the radius around the center point of the base of the tower.

Flicker: The moving shadow created by the sun shining on the rotating blades of the wind turbine.

Meteorological tower (met tower): Includes the tower, base plate, anchors, guy wires and hardware, anemometers (wind speed indicators), wind direction vanes, booms to hold equipment for anemometers and vanes, data loggers, instrument wiring, and any telemetry devices that are used to monitor or transmit wind speed and wind flow characteristics over a period of time for either instantaneous wind information or to characterize the wind resource at a given location. For the purpose of this ordinance, met towers shall refer only to those whose purpose are to analyze the environmental factors needed to assess the potential to install, construct or erect a small wind energy system.

Net metering: The difference between the electricity supplied over the electric distribution system and the electricity generated by the small wind energy system which is fed back into the electric distribution system over a billing period.

Power grid: The transmission system, managed by ISO New England, created to balance the supply and demand of electricity for consumers in New England.

Shadow: The outline created on the surrounding area by the sun shining on the small wind energy system.

Small wind energy system: A wind energy conversion system consisting of a wind turbine, a tower, and associated control or conversion electronics, which has a rated capacity of 100 kilowatts or less and will be used primarily for onsite consumption.

Tower: The monopole or guyed monopole structure that supports a wind turbine.

Total height: The vertical distance from ground level to the tip of the wind turbine blade when it is at its highest point.

Tower height: The height above grade of the fixed portion of the tower, excluding the wind turbine.

Wind turbine: The blades and associated mechanical and electrical conversion components mounted on top of the tower whose purpose is to convert kinetic energy of the wind into rotational energy used to generate electricity.

C. Procedure for Review:

1. **Building Permit**: Small wind energy systems and met towers are an accessory use permitted in all zoning districts where structures of any sort are allowed. No small wind energy system shall be erected, constructed, or installed without first receiving a building permit from the building inspector. A building permit shall be required for any physical modification to an existing small wind energy system. Met towers that receive a building permit shall be permitted on a temporary basis not to exceed 3 years from the date the building permit was issued.
2. **Application**. Applications submitted to the building inspector shall contain a site plan with the following information:
 - i) Property lines and physical dimensions of the applicant's property.
 - ii) Location, dimensions, and types of existing major structures on the property.
 - iii) Location of the proposed small wind energy system, foundations, guy anchors and associated equipment.
 - iv) Setback requirements as outlined in this ordinance.
 - v) The right-of-way of any public road that is contiguous with the property.
 - vi) Any overhead utility lines.
 - vii) Small wind energy system specifications, including manufacturer, model, rotor diameter, tower height, tower type (freestanding or guyed), nameplate generation capacity.
 - viii) If the small wind energy system will be connected to the power grid, documentation shall be provided regarding the notification of the intent with the utility regarding the applicant's installation of a small wind energy system.
 - ix) Tower foundation blueprints or drawings.
 - x) Tower blueprint or drawings.
 - xi) Sound level analysis prepared by the wind turbine manufacturer or qualified engineer.
 - xii) Electrical components in sufficient detail to allow for a determination that the manner of installation conforms to the NH State Building Code.
 - xiii) Evidence of compliance or non-applicability with Federal Aviation Administration requirements.
 - xiv) List of abutters to the applicant's property.

D. Standards: The building inspector shall evaluate the application for compliance with the following standards:

1. Setbacks: Small wind energy system shall be set back a distance equal to 110% of the total height from:
a) Any public road right-of-way, unless written permission is granted by the governmental entity with jurisdiction over the road.
b) Any overhead utility lines.
c) All property lines, unless the affected land owner provides written permission through a recorded easement allowing the small wind energy system's fall zone to overlap with the abutting property.
d) Any travel ways to include but not be limited to driveways, parking lots, nature trails or sidewalks.
e) Small wind energy systems must meet all setbacks for principal structures for the zoning district in which the system is located.
f) The setback shall be measured to the center of the tower's base.
g) Guy wires used to support the tower are exempt from the small wind energy system setback requirements.

2. Tower:
a) Wind turbines may only be attached to freestanding or guy wired monopole towers. Lattice towers are explicitly prohibited.
b) The tower height shall not exceed 150 feet.
c) The applicant shall provide evidence that the proposed tower height does not exceed the height recommended by the manufacturer of the wind turbine.

3.Sound Level: The small wind energy system shall not exceed 60 decibels using the A scale (dBA), as measured at the property line, except during short-term events such as severe wind storms and utility outages.

4.Shadowing/Flicker: Small wind energy systems shall be sited in a manner that does not result in significant shadowing or flicker impacts. The applicant has the burden of proving that this effect does not have significant adverse impact on neighboring or adjacent uses either through siting or mitigation.

5. Signs:All signs, both temporary and permanent, are prohibited on the small wind energy system, except as follows:
a) Manufacturer's or installer's identification on the wind turbine.
b) Appropriate warning signs and placards.

6. Code Compliance: The small wind energy system shall comply with all applicable sections of the New Hampshire State Building Code.

7. Aviation: The small wind energy system shall be built to comply with all applicable Federal Aviation Administration including but not limited to 14 C.F.R. part 77, subpart B regarding installations close to airports, and the New Hampshire Aviation regulations, including but not limited to RSA 422-b and RSA 424.

8. Visual Impacts: It is inherent that small wind energy systems may pose some visual impacts due to the tower height needed to access the wind resources. The purpose of this section is to reduce the visual impacts, without restricting the owner's access to the wind resources.
a) T he applicant shall demonstrate through project site planning and proposed mitigation that the small wind energy system's visual impacts will be minimized for surrounding neighbors and the community. This may include, but not be limited to information regarding site selection, turbine design or appearance, buffering, and screening of ground mounted electrical and control equipment. All electrical conduits shall be underground.

b) The color of the small wind energy system shall either be the stock color from the manufacturer or painted with a non-reflective, unobtrusive color that blends in with the surrounding environment.

c)A small wind energy system shall not be artificially lit unless such lighting is required by the Federal Aviation Administration (FAA). If lighting is required, the applicant shall provide a copy of the FAA determination to establish the required markings and/or lights for the small wind energy system.

9. Utility Connection: If the proposed small wind energy system is to be connected to the power grid through net metering, it shall adhere to RSA 362-A:9.

10. Access:
a) All ground mounted electrical and control equipment shall be labeled and secured to prevent unauthorized access.

b) The tower shall be designed and installed so as to not provide step bolts, lattice, or a ladder readily accessible to the public for a minimum height of 8 feet above the ground.

11. Approved Wind Turbines: The manufacturer and model of the wind turbine to be used in the proposed small wind energy system must have been approved by the California Energy Commission or the New York State Energy Research and Development Authority, or a similar list approved by the State of New Hampshire, if available.

12. Clearing: Clearing of natural vegetation shall be limited to that which is necessary for the construction, operation and maintenance of the small wind energy system and as otherwise prescribed by applicable laws, regulations, and ordinances.

E. Abandonment:

1. At such time that a small wind energy system is scheduled to be abandoned or discontinued, the applicant will notify the Building Inspector by certified U.S. mail of the proposed date of abandonment or discontinuation of operations.

2. Upon abandonment or discontinuation of use, the owner shall physically remove the small wind energy system within 90 days from the date of abandonment or discontinuation of use. This period may be extended at the request of the owner and at the discretion of the Building Inspector. "Physically remove" shall include, but not be limited to:

a) Removal of the wind turbine and tower and related above grade structures.

b) Restoration of the location of the small wind energy system to its natural condition, except that any landscaping, grading or below-grade foundation may remain in the after-conditions.

3. In the event that an applicant fails to give such notice, the system shall be considered abandoned or discontinued if the system is out-of-service for a continuous 12-month period. After the 12 months of inoperability, the Building Inspector may issue a Notice of Abandonment to the owner of the small wind energy system. The owner shall have the right to respond to the Notice of Abandonment within 30 days from Notice receipt date. After review of the information provided by the owner, the Building Inspector shall determine if the small wind energy system has been abandoned. If it is determined that the small wind energy system has not been abandoned, the building inspector shall withdraw the Notice of Abandonment and notify the owner of the withdrawal.

4. If the owner fails to respond to the Notice of Abandonment or if after review by the Building Inspector it is determined that the small wind energy system has been abandoned or discontinued, the owner of the small wind energy system shall remove the wind turbine and tower at the owner's sole expense within 3 months of receipt of the Notice of Abandonment. If the owner fails to physically remove the small wind energy system after the Notice of Abandonment procedure, the building inspector may pursue legal action to have the small wind energy system removed at the owner's expense.

F. Violation: It is unlawful for any person to construct, install, or operate a small wind energy system that is not in compliance with this ordinance. Small wind energy systems installed prior to the adoption of this ordinance are exempt from this ordinance except when modifications are proposed to the small wind energy system.

G. Penalties: Any person who fails to comply with any provision of this ordinance or a building permit issued pursuant to this ordinance shall be subject to enforcement and penalties as allowed by NH Revised Statutes Annotated Chapter 676:17.

Recommended by the Planning Board

ARTICLE 17

To see what sum the Town will vote to raise and appropriate for the operating budget. The Budget Committee recommends $2,724,208. the Selectmen recommend $2,752,205. This article does not include appropriations voted in other warrant articles. (Majority vote required)

ARTICLE 18

To see if the Town of Greenland will vote to raise and appropriate the sum of Fifty Thousand Dollars ($50,000) to be added to the capital reserve fund established by the 2007 Town Meeting for the purpose of funding the future growth of the Weeks Public Library. This sum to come from fund balance (surplus) and no amount to be raised from taxation.

RECOMMENDED BY THE BOARD OF SELECTMEN
NOT RECOMMENDED BY THE BUDGET COMMITTEE

ARTICLE 19

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars $50,000 to be added to the Road Improvement Capital Reserve Fund for the continuation of the improvements to Portsmouth Avenue. This sum to come from fund balance (surplus) and no amount to be raised from taxation.

RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE

ARTICLE 20

To see if the Town will vote to establish a Capital Reserve Fund for the purpose of Construction and Maintenance of Town Property and to appoint the Board of Selectmen as agents to expend from this fund, and to raise and appropriate the sum of Fifty Thousand Dollars ($50,000) to be added to the fund. This fund to be used for construction, repairs, renovations or equipment purchases needed to maintain or improve town property. This sum to come from fund balance (surplus) and no amount to be raised from taxation.

RECOMMENDED BY THE BOARD OF SELECTMEN
NOT RECOMMENDED BY THE BUDGET COMMITTEE

ARTICLE 21

To see if the Town will vote to raise and appropriate the sum of Thirty One Thousand, One Hundred Dollars ($31,100.00) for the purpose of purchasing a new police cruiser.

ARTICLE 22

To see if the Town will vote to establish an Expendable Trust Fund for the purpose of Unanticipated Storm Expenses and to appoint the Board of Selectmen as agents to expend from this fund, and to raise and appropriate the sum of Thirty Thousand Dollars ($30,000) to be added to the fund. This sum to come from fund balance (surplus) and no amount to be raised from taxation.

RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE

ARTICLE 23

To see if the Town will vote to raise and appropriate the sum of Twelve Thousand Dollars ($12,000) for the purchase of one (1) power stretcher for use by the Fire Department, and to further withdraw from the Ambulance Special Revenue Fund an amount up to $12,000 for that purpose. There is no impact to the 2009 tax rate from this article.

ARTICLE 24

To see if the Town will vote to raise and appropriate the sum of Seven Thousand Seven Hundred Dollars ($7,700) to be deposited into the Weeks Public Library Expendable Trust Fund for the purpose of emergency or unforeseen repairs as established by the 2007 Town Meeting. This appropriation will replenish funds spent in 2008 from the expendable trust fund for the Weeks Public Library. This sum to come from fund balance (surplus) and no amount to be raised from taxation.

RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE

ARTICLE 25

To see if the Town will vote to raise and appropriate the sum of Seven Thousand Five Hundred Dollars ($7,500) to be deposited into the Retirement Liabilities Expendable Trust Fund as established in 2008 to fund retirement liabilities for town employees. This sum to come from fund balance (surplus) and no amount to be raised from taxation.

RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE

ARTICLE 26

To see if the Town will vote to raise and appropriate the sum of $6,000.00 to provide to permanent town employees working 20 or more hours per week the employment benefit of life insurance equal to their annual salary and to further provide the benefit of long term disability insurance.

ARTICLE 27

To see if the Town will vote to raise and appropriate the sum of Three Thousand Dollars ($3,000) to provide funding to COAST. a transportation program that serves Greenland residents and to authorize the withdrawal of $3,000 for that purpose from the Municipal/Regional Transportation Improvement Capital Reserve Fund established in 2006 under the provisions of RSA 261:153 VI and funded through the additional charge to motor vehicle registrations.

ARTICLE 28

To see if the Town will vote to raise and appropriate the sum of Two Thousand Five Hundred Dollars ($2,500) to be deposited into the Mosquito Control Expendable Trust Fund established by Town Meeting in 2008 for the purpose of mosquito control measures that may be necessary on an emergency basis due to mosquito borne illnesses.

RECOMMENDED BY THE BOARD OF SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE

ARTICLE 29

To see if the Town will vote to authorize the Police Chief, after an inspection by the Fire Chief to issue permits to display fireworks in accordance with RSA 160-B:7. Applications for display permits shall be made in writing at least 15 days in advance of the date of the display and shall be accompanied by a $35.00 fee. The display shall be of such a character, and so located and displayed that it shall not be hazardous to property or endanger any person.

ARTICLE 30

On petition of 25 or more registered voters, to see if the Town will vote to change the term of the Town Clerk/Tax Collector from a one (1) year term to a three (3) year term as authorized by RSA 41:16-b and RSA 41:2-b respectively. (By petition)

ARTICLE 31

To see if the Town of Greenland will vote to deposit into the Capital Reserve Fund for Town Vicinity Land the proceeds from the sale of any town lands or buildings.

GREENLAND BOARD OF SELECTMEN

Maurice Sodini, Chairman

Paul G. Sanderson

Jon Wendell

Bruce Dearborn

Charles H. Cummings, Jr.

ATTEST:

Maurice Sodini, Chairman

Paul G. Sanderson

Jon Wendell

Bruce Dearborn

Charles H. Cummings, Jr.

MS-7

BUDGET OF THE TOWN
WITH A MUNICIPAL BUDGET COMMITTEE

OF: GREENLAND_____

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2009 to December 31, 2009

or Fiscal Year From _____to_____

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the operating budget and all special and individual warrant articles in the appropriate recommended and not recommended area. All proposed appropriations must be on this form.

2. Hold at least one public hearing on this budget.

3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date):_____

BUDGET COMMITTEE

Please sign in ink.

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)	(NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
	GENERAL GOVERNMENT		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4130-4139	Executive	36	197,299	178,625	190,905	8,858	188,905	2,000
4140-4149	Election,Reg.& Vital Statistics	29	59,075	63,219	52,788		52,788	
4150-4151	Financial Administration	33	129,572	124,537	110,855		110,855	
4152	Revaluation of Property							
4153	Legal Expense		70500	27,821	70,500		60,500	10,000
4155-4159	Personnel Administration	30,31	165,736	146,948	284,238		284,238	
4191-4193	Planning & Zoning		37,600	20,730	29,150		29,150	
4194	General Government Buildings	28	58,608	50,034	46,458		42,611	3,847
4195	Cemeteries		26,450	18,521	25,500		23,500	2,000
4196	Insurance		43,036	44,804	53,788		53,788	
4197	Advertising & Regional Assoc.		6,015	11,265	6,116		6,116	
4199	Other General Government		1,500	0	1,500		1,500	
	PUBLIC SAFETY		XXXXXXXXX	XXXXXXXXX	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
4210-4214	Police		684,917	699,996	579,087		572,237	6,850
4215-4219	Ambulance		18,300	13,027	17,500		17,500	
4220-4229	Fire	22	304,260	171,442	175,637		172,637	3,000
4240-4249	Building Inspection		49,583	47,553	54,515		51,715	2,800
4290-4298	Emergency Management		12,435	62,224	12,010		12,010	
4299	Other (Including Communications)							
	AIRPORT/AVIATION CENTER		XXXXXXXXX	XXXXXXXXX	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
4301-4309	Airport Operations							
	HIGHWAYS & STREETS		XXXXXXXXX	XXXXXXXXX	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
4311	Administration		22,910	18,240	26,400		26,400	
4312	Highways & Streets		415,500	440,606	432,500		432,500	
4313	Bridges							
	Subtotal		2,303,296	2,139,592	2,169,447	8,858	2,138,950	30,496

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ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)	(NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
	HIGHWAYS & STREETS cont.		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4316	Street Lighting		13,750	14,997	13,750		13,750	
4319	Other							
	SANITATION		XXXXXXXXX	XXXXXXXXX	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
4321	Administration		37,312	39,965	38,767		38,767	
4323	Solid Waste Collection		52,428	76,758	64,664		64,664	
4324	Solid Waste Disposal		115,335	89,663	98,885		98,885	
4325	Solid Waste Clean-up							
4326-4329	Sewage Coll. & Disposal & Other							
	WATER DISTRIBUTION & TREATMENT		XXXXXXXXX	XXXXXXXXX	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
4331	Administration							
4332	Water Services							
4335-4339	Water Treatment, Conserv.& Other							
	ELECTRIC		XXXXXXXXX	XXXXXXXXX	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
4351-4352	Admin. and Generation							
4353	Purchase Costs							
4354	Electric Equipment Maintenance							
4359	Other Electric Costs							
	HEALTH/WELFARE		XXXXXXXXX	XXXXXXXXX	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
4411	Administration		1,800	0	1,950		1,950	
4414	Pest Control		20,160	20,000	20,150		20,150	
4415-4419	Health Agencies & Hosp. & Other	34	28,925	26,900	27,694		27,694	
4441-4442	Administration & Direct Assist.		9,825	19,143	19,750		22,250	
4444	Intergovernmental Welfare Pymnts							
4445-4449	Vendor Payments & Other		30,000	26,031	30,000		30,000	
	subtotal		309,535	313,457	315,610	0	318,110	0

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)	(NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
	CULTURE & RECREATION		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4520-4529	Parks & Recreation		5,215	6,996	5,215		5,215	
4550-4559	Library		207,000	207,000	227,808		227,808	
4583	Patriotic Purposes		725	572	725		725	
4589	Other Culture & Recreation		24,400	27,304	24,400		24,400	
	CONSERVATION		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4611-4612	Admin.& Purch. of Nat. Resources		8,000	3,090	8,000		8,000	
4619	Other Conservation							
4631-4632	REDEVELOPMNT & HOUSING							
4651-4659	ECONOMIC DEVELOPMENT							
	DEBT SERVICE		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4711	Princ.- Long Term Bonds & Notes							
4721	Interest-Long Term Bonds & Notes							
4723	Int. on Tax Anticipation Notes		5,000	0	1,000		1,000	
4790-4799	Other Debt Service							
	CAPITAL OUTLAY		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4901	Land							
4902	Machinery, Vehicles & Equipment	20,26,27	366,800	331,900				
4903	Buildings							
4909	Improvements Other Than Bldgs.	19,21,23	685,400	621,870				
	OPERATING TRANSFERS OUT		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4912	To Special Revenue Fund							
4913	To Capital Projects Fund							
4914	To Enterprise Fund							
	Sewer-							
	Water-							
	subotal		1,302,540	1,198,732	267,148	0	267,148	0

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)	(NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
OPERATING TRANSFERS OUT cont.			XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
	Electric-	*						
	Airport-							
4915	To Capital Reserve Fund *		75,000	75,000				
4916	To Exp.Tr.Fund-except #4917 *		7,500	7,500				
4917	To Health Maint. Trust Funds *							
4918	To Nonexpendable Trust Funds							
4919	To Fiduciary Funds							
OPERATING BUDGET TOTAL			3,997,871	3,734,281	2,752,205	8,858	2,724,208	30,487

* Use special warrant article section on next page.

"SPECIAL WARRANT ARTICLES"

Special warrant articles are defined in RSA 32:3,VI, as appropriations: 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)	(NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
	WEEKS LIBRARY CAPITAL RESERVE	18	75,000	75,000	50,000			50000
	RETIREMENT LIABILITIES	25	5,000	5,000	7,500		7,500	
	LIBRARY REPAIR EXPENDABLE TRUST	24			7,700		7,700	
	ROAD IMPROVEMENT CRF	19			50,000		50,000	
	TOWN PROPERTY MAINTAIN CRF	20			50,000			50000
	EMERGENCY STORM EXP. CRF	22			30,000		30,000	
	MOSQUITO CONTROL	28	2,500	2,500	2,500		2,500	
SPECIAL ARTICLES RECOMMENDED			XXXXXXXXX	XXXXXXXXX	197,700	xxxxxxxxx	97,700	XXXXXXXXX

"Individual" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements, leases or items of a one time nature you wish to address individually.

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)	(NOT RECOMMENDED)	BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
	POLICE CRUISER	21	26,800	26,800	31,100		31,100	
	EMPLOYEE INSURANCE BENEFITS	26	12,281	12,281	6,000		6,000	
	POWER STRETCHER	23			12,000		12,000	
	PORTSMOUTH AVENUE	19	350,000					
	FIRE TRUCK	20	302,000					
	TUTTLE LANE	21	244,000					
	FIREFIGHTERS	22	127,323	0				
	TENNIS COURTS	23	91,400	91,400				
	GENERATOR FOR PD	26	38,000					
	TOWN OFFICE ROOF	28	15,000	12,000				
	PRESERVE TOWN RECORDS	29	10,000	10,000				
	TREASURER ADDTL STIPEND	33	1,500	1,500				
	COAST	27			3,000		3,000	
	COPY MACHINE LEASE	36	1630	1630				
INDIVIDUAL ARTICLES RECOMMENDED			XXXXXXXXX	XXXXXXXXX	52,100	XXXXXXXXX	52,100	XXXXXXXXX

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
	TAXES		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3120	Land Use Change Taxes - General Fund		225,000	100,614	75,000
3180	Resident Taxes				
3185	Timber Taxes		1,493	1,291	100
3186	Payment in Lieu of Taxes				
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		25,000	67,261	25,000
	Inventory Penalties		3,200	3,069	0
3187	Excavation Tax ($.02 cents per cu yd)		0	203	0
	LICENSES, PERMITS & FEES		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3210	Business Licenses & Permits		13,000	10,581	10,500
3220	Motor Vehicle Permit Fees		797,000	782,489	750,000
3230	Building Permits		258,000	148,785	160,000
3290	Other Licenses, Permits & Fees		14,400	5,480	5,500
3311-3319	FROM FEDERAL GOVERNMENT		75,900	2,860	45,000
	FROM STATE		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3351	Shared Revenues		10,710	6,160	6,000
3352	Meals & Rooms Tax Distribution		151,258	151,258	140,000
3353	Highway Block Grant		64,131	63,913	60,000
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)		6,600	42,025	18,005
3379	FROM OTHER GOVERNMENTS				
	CHARGES FOR SERVICES		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3401-3406	Income from Departments		41,500	47,406	15,000
3409	Other Charges		6,806	11,013	4,500
	MISCELLANEOUS REVENUES		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3501	Sale of Municipal Property		22,000	32,819	0
3502	Interest on Investments		65,000	71,414	60,000
3503-3509	Other		5,000	11,013	0
	INTERFUND OPERATING TRANSFERS IN		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3912	From Special Revenue Funds	23			12,000
3913	From Capital Projects Funds				

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
	INTERFUND OPERATING TRANSFERS IN cont.		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds	27	388,000	319,470	3,000
3916	From Trust & Fiduciary Funds		8,000	14,700	8,000
3917	Transfers from Conservation Funds				
	OTHER FINANCING SOURCES		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3934	Proc. from Long Term Bonds & Notes				
	Amounts VOTED From F/B ("Surplus")				95,400
	Fund Balance ("Surplus") to Reduce Taxes			585,000	
	TOTAL ESTIMATED REVENUE & CREDITS		2,181,998	2,478,824	1,492,805

BUDGET SUMMARY

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
Operating Budget Appropriations Recommended (from pg. 5)	2,719,261	2,752,205	2,724,208
Special Warrant Articles Recommended (from pg. 6)	85,500	197,700	97,700
Individual Warrant Articles Recommended (from pg. 6)	1,193,110	52,100	52,100
TOTAL Appropriations Recommended	3,997,871	3,002,005	2,874,008
Less: Amount of Estimated Revenues & Credits (from above)	2,181,998	1,592,805	1,492,805
Estimated Amount of Taxes to be Raised	1,815,873	1,409,200	1,381,203

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: $287,400
(See Supplemental Schedule With 10% Calculation)

GREENLAND SCHOOL DISTRICT WARRANT

2009

The State of New Hampshire

To the Inhabitants of the School District of Greenland, in the County of Rockingham and State of New Hampshire, qualified to vote upon District Affairs:

You are hereby notified to meet at the Greenland Central School in said District on Tuesday, March 10, 2009, at 8:00 o'clock in the forenoon until 7:00 o'clock in the evening, to vote on the following:

1. To choose Two (2) Members of the School Board for the ensuing three years.

2. To choose One (1) School District Treasurer for the ensuing three years.

The foregoing procedure calling for election of your District Officers at the annual town meeting was adopted by the District at its 1966 annual meeting.

Given under our hands and seal at said Greenland this 16th day of February, 2009.

A true copy of warrant – Attest

/s/ Ann F. Mayer

Christine Rockefeller

Martha E. Stone

James J. Haslam

Richard D. Carlin

Greenland School Board

GREENLAND SCHOOL DISTRICT WARRANT
2009
The State of New Hampshire

To the Inhabitants of the School District of Greenland in the County of Rockingham, and State of New Hampshire, qualified to vote upon District Affairs: **YOU ARE HEREBY NOTIFIED TO MEET AT THE GREENLAND CENTRAL SCHOOL IN SAID DISTRICT ON THURSDAY, MARCH 5 2009, AT 7:00 P.M. TO ACT ON THE FOLLOWING ARTICLES.**

Article 1: To see if the Greenland School District will vote to raise and appropriate the Budget Committee's recommended amount of **$7,442,881** for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for statutory obligations of the District. The School Board recommends **$7,444,941**. (Majority vote required.) (NOTE: This Warrant Article [operating budget] does not include appropriations in ANY other Warrant Articles.)

The Greenland School Board recommends this appropriation. The Greenland Budget Committee recommends this appropriation.

Article 2: To see if the Greenland School District will vote to approve the cost item included in the collective bargaining agreement reached between the Greenland School Board and the Association of Coastal Teachers/Greenland which calls for the following increases in salaries and benefits at the current staffing levels:

Year	Estimated Increase
2009-2010	$134,274

and further to raise and appropriate the sum of $134,274 (one hundred thirty-four thousand two hundred seventy-four dollars) for the upcoming fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year. (Majority vote required.) (Note: This appropriation is in addition to Warrant Article number I, the operating budget article.)

The Greenland School Board recommends this appropriation. The Greenland Budget Committee recommends this appropriation.

Article 3: Shall the Greenland School District, if Article 2 is defeated, authorize the governing body to call one special meeting, at its option, to address Article 2 cost items only. (Majority vote required.)

Article 4: To see if the Greenland School District will vote to raise and appropriate the sum of $20,400 (twenty thousand four hundred dollars) to be placed in the Rental Maintenance Expendable Trust Fund, previously established, with such sum to be funded from the rental income received from the property. (Majority vote required.) (Note: This appropriation is in addition to Warrant Article number 1, the operating budget article.)

The Greenland School Board recommends this appropriation. The Greenland Budget Committee recommends this appropriation.

Article 5: To see if the Greenland School District will vote to raise and appropriate a deficit appropriation of $50,000 (fifty thousand dollars) for additional costs for the tuitioning of high school students for the current school year. (Majority vote required.) (Note: This appropriation is in addition to Warrant Article number 1, the operating budget article.)

The Greenland School Board recommends this appropriation. The Greenland Budget Committee recommends this appropriation.

Article 6: To see if the Greenland School District will vote to create an expendable trust fund under the provisions of RSA 198:20-C, to be known as the Generator Expendable Trust Fund, for the purpose of purchasing and installation of a generator at the Greenland Central School. Furthermore, to raise and appropriate the sum of $60,000 (sixty thousand dollars) toward this purpose and to name the Greenland School Board as agents to expend from this fund. (Majority vote required.) (Note: This appropriation is in addition to Warrant Article number 1, the operating budget article.)

The Greenland School Board recommends this appropriation. The Greenland Budget Committee recommends this appropriation.

Given under our hands and seals at said Greenland this 16th day of February, 2009.

A true copy of warrant – Attest

/s/ Ann F. Mayer

Christine Rockefeller

Martha E. Stone

James J. Haslam

Richard D. Carlin

Greenland School Board

SCHOOL BUDGET FORM

BUDGET FORM FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED THE PROVISIONS OF RSA 32:14 THROUGH 32:24

OF: Greenland, NH

Appropriations and Estimates of Revenue for the Fiscal Year From July 1, 2009 to June 30, 2010

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1.Use this form to list ALL APPROPRIATIONS in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.

2. Hold at least one public hearing on this budget.

3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the school clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date): February 12, 2009

BUDGET COMMITTEE

Please sign in ink.

THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

1	2	3	4	5	6	7	8	9
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. WARR. ART.#	Expenditures for Year 7/1/07 to 6/30/08	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED	Budget Committee's Approp. Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
	INSTRUCTION (1000-1999)		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
1100-1199	Regular Programs		3,356,593	3,657,677	3,672,700		3,672,700	
1200-1299	Special Programs		674,207	658,770	563,638		563,638	
1300-1399	Vocational Programs							
1400-1499	Other Programs		68,057	62,711	67,258		65,458	1,800
1500-1599	Non-Public Programs							
1600-1899	Adult & Community Programs							
	SUPPORT SERVICES (2000-2999)		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
2000-2199	Student Support Services		217,124	231,372	231,209		231,209	
2200-2299	Instructional Staff Services		132,312	135,095	130,349		130,349	
	General Administration		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
2310 840	School Board Contingency							
2310-2319	Other School Board		23,674	29,213	27,341		27,341	
	Executive Administration		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
2320-310	SAU Management Services		241,614	239,138	240,042		240,042	
2320-2399	All Other Administration							
2400-2499	School Administration Service		160,914	165,079	171,588		171,328	260
2500-2599	Business		5,371	6,800	6,000		6,000	
2600-2699	Operation & Maintenance of Plant		434,770	417,765	461,303		461,303	
2700-2799	Student Transportation		187,108	177,645	207,539		207,539	
2800-2999	Support Service Central & Other		775,186	910,539	910,204		910,204	
3000-3999	NON-INSTRUCTIONAL SERVICES							
4000-4999	FACILITIES ACQUISITIONS & CONSTRUCTION		100,030	33,000	12,000		12,000	

1	2	3	4	5	6	7	8	9
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud WARR. ART.#	Expenditures for Year 7/1/07 to 6/30/08	Appropriations Current Year As Approved by DRA	School Board's Appropriations Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED	Budget Committee's Approp. Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
	OTHER OUTLAYS (5000-5999)		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
5110	Debt Service - Principal		439,572	425,000	425,000		425,000	
5120	Debt Service - Interest		234,616	215,878	196,996		196,996	
	FUND TRANSFERS		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
5220-5221	To Food Service		78,457	83,468	86,774		86,774	
5222-5229	To Other Special Revenue		73,834	35,000	35,000		35,000	
5230-5239	To Capital Projects							
5251	To Capital Reserves (page 4)							
5252	To Expendable Trust (page 4)		153,071	116,800				
5253	To Non-Expendable Trusts							
5254	To Agency Funds							
5300-5399	Intergovernmental Agency Alloc.							
	SUPPLEMENTAL							
	DEFICIT							
	Operating Budget Total		7,356,510	7,600,950	7,444,941	0	7,442,881	2,060

SPECIAL WARRANT ARTICLES

Special warrant articles are defined in RSA 32:3,VI, as appropriations: 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5				
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Expenditures for Year 7/1/07 to 6/30/08	Appropriations Current Year As Approved by DRA	WARR. ART.#	School Board's Appropriations Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED	Budget Committee's Approp. Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
	Rental Maintenance Expendable Trust			4	20,400			
	Generator Expendable Trust			6	60,000			
SPECIAL ARTICLE RECOMMENDED		XXXXXXXXX	XXXXXXXXX	XXXX	80,400	XXXXXXXXX	0	XXXXXXXXX

INDIVIDUAL WARRANT ARTICLES

"Individual" warrant articles are not necessarily the same as "special warrant articles". Examples of individual warrant articles might be: 1) Negotiated cost items for labor agreements; 2) Leases; 3) Supplemental appropriations for the current year for which funding is already available; or 4) Deficit appropriations for the current year which must be funded through taxation.

1		3	4	5				
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Expenditures for Year 7/1/07 to 6/30/08	Appropriations Prior Year As Approved by DRA	WARR. ART.#	School Board's Appropriations Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED	Budget Committee's Approp. Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
	Collective Bargaining Agreement			2	134,274			
	Deficit Appropriation			5	50,000			
INDIVIDUAL ARTICLES RECOMMENDED		XXXXXXXXX	XXXXXXXXX	XXXX	184,274	XXXXXXXXX	0	XXXXXXXXX

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues ENSUING FISCAL YEAR
	REVENUE FROM LOCAL SOURCES		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
1300-1349	Tuition				
1400-1449	Transportation Fees				
1500-1599	Earnings on Investments		11,255	11,000	5,000
1600-1699	Food Service Sales		68,563	67,000	67,000
1700-1799	Student Activities				
1800-1899	Community Services Activities				
1900-1999	Other Local Sources		73,234	16,800	25,400
	REVENUE FROM STATE SOURCES		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3210	School Building Aid		175,849	146,503	142,139
3220	Kindergarten Aid				
3230	Catastrophic Aid		61,730	32,793	30,000
3240-3249	Vocational Aid				
3250	Adult Education				
3260	Child Nutrition		1,164	1,100	1,100
3270	Driver Education				
3290-3299	Other State Sources				
	REVENUE FROM FEDERAL SOURCES		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4100-4539	Federal Program Grants		70,686	30,000	30,000
4540	Vocational Education				
4550	Adult Education				
4560	Child Nutrition		12,745	12,500	12,500
4570	Disabilities Programs				
4580	Medicaid Distribution		24,645	24,000	24,000
4590-4999	Other Federal Sources (except 4810)				
4810	Federal Forest Reserve				
	OTHER FINANCING SOURCES		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
5110-5139	Sale of Bonds or Notes				
5221	Transfer from Food Service-Spec.Rev.Fund				
5222	Transfer from Other Special Revenue Funds				
5230	Transfer from Capital Project Funds				
5251	Transfer from Capital Reserve Funds				

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues ENSUING FISCAL YEAR
	OTHER FINANCING SOURCES CONT.		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
5252	Transfer from Expendable Trust Funds				
5253	Transfer from Non-Expendable Trust Funds				
5300-5699	Other Financing Sources				
5140	This Section for Calculation of RAN's (Reimbursement Anticipation Notes) Per RSA 198:20-D for Catastrophic Aid Borrowing RAN, Revenue This FY_____less RAN, Revenue Last FY_____ =NET RAN				
	Supplemental Appropriation (Contra)				
	Voted From Fund Balance				
	Fund Balance to Reduce Taxes		330,542	373,814	0
	Total Estimated Revenue & Credits		830,413	715,510	337,139

BUDGET SUMMARY

	Current Year Adopted Budget	School Board's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended (from page 3)	7,600,950	7,444,941	7,442,881
Special Warrant Articles Recommended (from page 4)	0	80,400	80,400
Individual Warrant Articles Recommended (from page 4)	0	184,274	184,274
TOTAL Appropriations Recommended	7,600,950	7,709,615	7,707,555
Less: Amount of Estimated Revenues & Credits (from above)	715,510	337,139	337,139
Less: Amount of Statewide Enhanced Education Tax/Grant	426,080	426,080	426,080
Estimated Amount of Local Taxes to be Raised For Education	6,459,360	6,946,396	6,944,336

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: 684,551
(See Supplemental Schedule With 10% Calculation)

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

(For Calculating 10% Maximum Increase)

(RSA 32:18, 19, & 32:21)

VERSION #2: Use if you have Collective Bargaining Cost Items

LOCAL GOVERNMENTAL UNIT: Greenland FISCAL YEAR END June 30, 2010

	Col. A RECOMMENDED AMOUNT
1. Total **RECOMMENDED** by Budget Committee (see budget MS7, 27,or 37)	7,707,555
LESS EXCLUSIONS: 2. Principal: Long-Term Bonds & Notes	425,000
3. Interest: Long-Term Bonds & Notes	196,996
4. Capital Outlays Funded From Long-Term Bonds & Notes per RSA 33:8 & 33:7-b	0
5. Mandatory Assessments	240,042
6. TOTAL EXCLUSIONS (Sum of rows 2-5)	<862,038>
7. Amount **recommended** less recommended exclusion amounts (Line 1 less Line 6)	6,845,517
8. Line 7 times 10%	684,551
9. Maximum allowable appropriation prior to vote (Line 1 + 8)	8,392,106

10. Collective Bargaining Cost Items, RSA 32:19 & 273-A:1, IV, (Complete Col. A prior to meeting & Col. B and Col. C at meeting)	Cost items recommended 134,274	Col. B Cost items voted	Col. C Amt. voted above recommended (Col. B-A)

MAXIMUM ALLOWABLE APPROPRIATIONS VOTED
At meeting, add Line 9 + Column C. $_____

Line 8 plus any amounts in Column C (amounts voted above recommended) is the allowable increase to budget committee's recommended budget. Enter this amount on the bottom of the posted budget form, MS7, 27, or 37.

Please attach a copy of this completed supplemental schedule to the back of the budget form.

ANNUAL REPORTS OF THE GREENLAND SCHOOL DISTRICT

Greenland, New Hampshire

Fiscal Year July 1, 2007, to June 30, 2008

MATERIAL INCLUDED IN THIS REPORT

School District Officers
Minutes of the March 6, 2008, District Meeting
Treasurer's Report
Superintendent's Report
Greenland Central School Principal's Report
Portsmouth High School Principal's Report
Greenland Central School Statistics
General Fall Enrollment Report
Teachers and Staff
Data for Greenland's 2008 High School Graduates

SCHOOL DISTRICT OFFICERS

		Term Expires
SCHOOL BOARD	Richard Carlin	2009
	James Haslam	2010
	Ann Mayer	2011
	Christine Rockefeller	2011
	Martha Stone	2009
MODERATOR	Dean K. Bouffard	2010
CLERK	Sheila Pratt	2010
TREASURER	Jerrian Hartmann	2009

SUPERINTENDENT OF SCHOOLS – George A. Cushing, Ph.D.

ANNUAL GREENLAND SCHOOL DISTRICT MEETING
The State of New Hampshire

March 6, 2008

(Registered voters were asked to check in with the Supervisor of the checklist before the meeting.)

The annual meeting of the Greenland School District was held on Thursday, March 6, 2008. Moderator Dean Bouffard called the School District Meeting to order at 7:05 p.m.

The Pledge of Allegiance was led by Moderator Bouffard.

Mr. Bouffard introduced the Greenland School District officials: Rich Carlin, Jim Haslam, Ann Mayer, Christine Rockefeller, and Martha Stone, School Board members; Dr. George Cushing, Superintendent of Schools; James Katkin, Business Administrator; Mary Lyons, Director of Pupil Services; and Peter Smith, Principal of the Greenland Central School.

The "rules of order and conduct" were reviewed.

Moderator Bouffard called for action on the following articles.

ARTICLE 1: To see if the Greenland School District will vote to raise and appropriate the Budget Committee's recommended amount of **$7,459,375** for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for statutory obligations of the District. The School Board recommends **$7,463,875.** (Majority vote required.) (NOTE: This warrant article [operating budget] does not include appropriations in ANY other Warrant Article.)
The Greenland School Board recommends this appropriation.

The article was moved by Mr. Haslam and seconded by Mrs. Stone. Mr. Haslam spoke to the article and recommended the amount for consideration be **$7,459,375**, the amount recommended by the Budget Committee. The recommended budget figure is 1.44% less than the 2007-2008 school-year budget.

The article was adopted unanimously with no public comment against it.

ARTICLE 2: To see if the Greenland School District will vote to raise and appropriate the sum of Twenty-Four Thousand Seven Hundred Seventy-Five Dollars ($24,775) for the purpose of lengthening the daily kindergarten schedule to maximize learning time. (Majority vote required.) (Note: This appropriation is in addition to warrant article number 1, the operating budget article.)

The Greenland School Board recommends this appropriation. The Greenland Budget Committee recommends this appropriation.

The article was moved by Mrs. Mayer and seconded by Mrs. Rockefeller. Mr. Smith explained how the kindergarten schedule would be impacted by the extra hour. The money will be

primarily used to pay for a paraprofessional with a small amount going toward additional transportation costs.

The article was adopted with only one attendee voting against the measure.

ARTICLE 3: To see if the Greenland School District will vote to raise and appropriate the sum of Sixteen Thousand Eight Hundred Dollars ($16,800) to be placed in the Rental Maintenance Expendable Trust Fund, previously established, with such sum to be funded from the rental income received from the property. (Majority vote required.) (Note: This appropriation is in addition to warrant article number 1, the operating budget article.)

The Greenland School Board recommends this appropriation. The Greenland Budget Committee recommends this appropriation.

The article was moved by Mrs. Rockefeller and seconded by Mrs. Stone. Mrs. Rockefeller explained that the requested funds go toward paying the rent for the SAU 50 office. There is a new State Department of Education law that requires that these funds are presented to residents in a warrant article.

After no discussion, the article was adopted.

ARTICLE 4: To see if the Greenland School District will vote to raise and appropriate the sum of Fifty Thousand Dollars ($50,000) to be added to the School Building and Grounds Maintenance Expendable Trust Fund previously established. (Majority vote required.) (Note: This appropriation is in addition to warrant article number 1, the operating budget article.)
The Greenland School Board recommends this appropriation. The Greenland Budget Committee recommends this appropriation.

The article was moved by Mr. Carlin and seconded by Mrs. Stone. Mr. Carlin explained that the requested funds would be added to a fund established last year to handle any large maintenance projects that may come up over the course of the year.

The article was adopted unanimously.

ARTICLE 5: To see if the Greenland School District will vote to raise and appropriate up to the sum of Fifty Thousand Dollars ($50,000) to be placed in the School Building and Grounds Maintenance Expendable Trust Fund, previously established, with such sum to be funded from the June 30, 2008 unreserved fund balance available for transfer on July 1, 2008. (Majority vote required.) (Note: This appropriation is in addition to warrant article number 1, the operating budget article.)
The Greenland School Board recommends this appropriation. The Greenland Budget Committee recommends this appropriation.

The article was moved by Mr. Carlin and seconded Mrs. Stone. Mr. Carlin explained that this is money that is left over from this year's school budget. It would be added to the School Building and Grounds Maintenance Expendable Trust Fund that could be used for unforeseen maintenance projects.

The article was adopted unanimously.

ARTICLE 6: To hear the reports of agents, auditors, committees, and/or officers theretofore chosen, and pass any vote related thereto.

There were no reports.

ARTICLE 7: To transact any further business that may legally come before the meeting.

There was no further business. There was a motion and the meeting was adjourned at 7:30 P.M.

Respectfully submitted,

/s/ Sheila H. Pratt
School District Clerk

REPORT OF
THE SCHOOL DISTRICT TREASURER

Fiscal year July 1, 2007, to June 30, 2008

Cash on hand July 1, 2007	$ 563,216.61
Received from Selectmen	
Current Appropriation	4,974,878.00
Deficit Appropriation	-
Balance of Previous Appropriations	-
Advance on Next Year's Appropriation	-
Revenue from State Sources	2,053,086.60
Revenue from Federal Sources	90,857.03
Received from Tuitions	-
Received as Income from Trust Funds	7,108.04
Received from Sale of Notes and Bonds	-
Received form Capital Reserve Funds	28.48
Received from all Other Sources	190,087.51
Total Receipts	$7,316,045.66
Total Available for Fiscal Year	$7,879,262.27
Less School Board Orders Paid	$7,366,921.43
Balance on Hand June 30, 2008	$512,340.84

/s/ Jerrian S. Hartmann
School District Treasurer

July 14, 2008

"A school is a place with tomorrow inside."
George A. Cushing, Ph.D.
Superintendent of Schools

It is my pleasure to write my ninth annual report for the residents of Greenland.

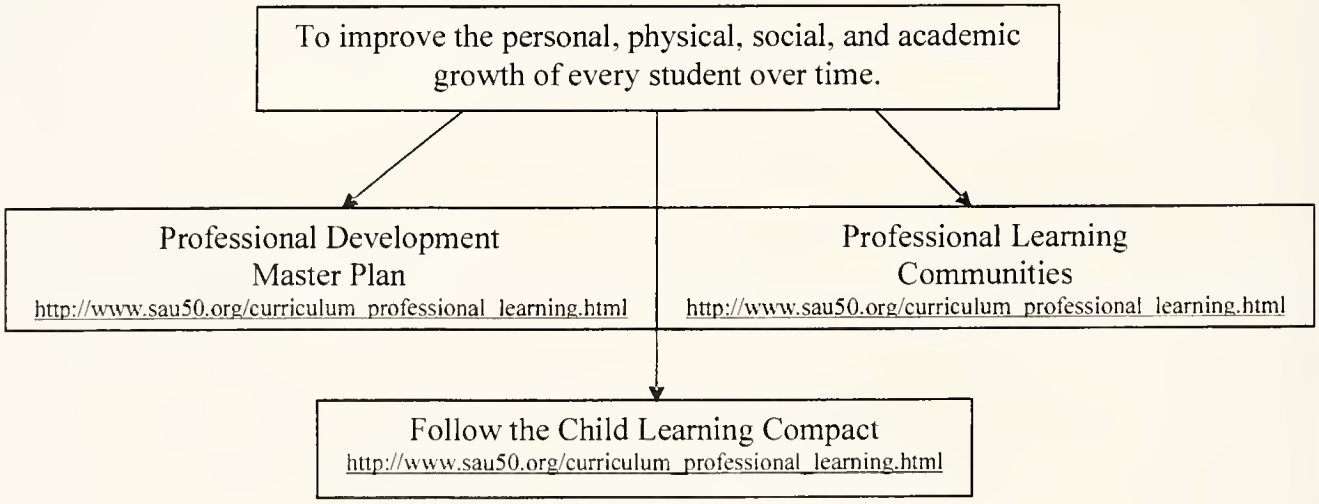
As we all struggle with a very difficult economy, one constant in the community is that our children will receive a first class education. My confidence in this statement lies within the people and structures that we have in place.

Greenland Central School is led by an exceptional principal, Peter Smith, who works with highly-qualified, dedicated teachers and staff members who put children first. The Greenland School Board is an active group with each member serving on several committees that include such things as: policy, transportation, secondary school advisory, physical plant, negotiations, technology, athletics, and accreditation.

As always it is caring and dedicated people who make the difference. In addition to our staff and school board, Greenland students enjoy the support of volunteers and the Greenland Parents Organization (GPO) who give generously of their time and resources.

Last year in the annual report I wrote briefly about the infrastructure that we have developed in SAU #50 to assure our school district's continuous improvement. To that end we have established the following essential goal for each of our students.

SAU #50's Essential Goal



For more detail on each of our infrastructures please visit the SAU #50 website by following one of the links in the preceding chart.

The infrastructures that we have to support our goal
are all intertwined and interdependent.

1. The first is the new Professional Development Master Plan. It guides how we operate our SAU.
2. The second is our Professional Learning Communities which is how we collaborate to improve instruction.
3. The third is Follow the Child, our Learning Compact, which shows how we personalize education.

Another way we improve is through opening our practices for peer review. Ten years ago the Greenland Central School voluntarily underwent a comprehensive accreditation process using the New England Association of Schools and Colleges (NEASC) standards for education. NEASC is the oldest accreditation agency in the United States. The organization has developed rigorous standards for colleges, high schools, middle and elementary schools.

There are fewer than 250 middle and elementary schools in New England who have chosen to put the accreditation spotlight on their schools. I am proud to say that Greenland is in the process of another full scale accreditation review by NEASC. In March of this year, after a thorough review of the school's self-study there will be a 3-1/2 day on-site evaluation followed by a detailed accreditation report written by members of the on-site committee (who are practitioners in the field). The final report consists of detailed commendations and recommendations that the school uses to validate those things that we are doing well and to develop plans for areas in which we can do better.

Networking and collaboration are important to assure that we position our students to be successful when they leave Greenland Central School. To that end, we continue to enjoy a close working relationship with Portsmouth High School Principal Jeff Collins and his staff. We work together on transitioning our students to the high school, and our teachers share many curriculum and professional development opportunities.

Special Recognition

In closing I want to recognize school board member Rich Carlin, who after fifteen years of service, is stepping down as a board member. On behalf of the children and citizens of Greenland I extend heartfelt appreciation to Rich for his exemplary service as a Greenland School Board member.

Rich has consistently served the town with integrity, dedication, and in an informed way. Rich can always be counted on to do his homework, ask clarifying questions, and make his final decision on what he thinks is in the best interest of the students and the town of Greenland. If I were asked to profile an exceptional public servant it would be easy ... Rich Carlin would be my standard.

During his tenure Rich was involved in many exciting initiatives in the school including but not limited to: two building projects, extended day kindergarten, and conversion of the old cafeteria to our new life skills/technical education class.

Rich has served as Board chair on several occasions and has been the Greenland School representative to Portsmouth High School. In that capacity he chairs the AREA meeting between SAU #52 (Portsmouth) and SAU #50 (Greenland, New Castle, Newington, and Rye).

Rich is the historian of the Board with exceptional knowledge of how we got to where we are. His insight has been invaluable in helping the School Board make important decisions. Rich is an exceptional person and community servant who has never had a personal agenda except to do what is right for the kids.

Rich will be greatly missed as he is not running for school board when his term ends this March. His shoes are big and they will be hard to fill.

Rich, on behalf of all of us in the Greenland School community, I say thank you and well done; retire knowing that you have made a profound difference in education in Greenland. We will miss you.

I am fortunate to serve on an administrative team made up of Jim Katkin, Business Administrator; Mary Lyons, Director of Pupil Services; and Peter Smith, Principal.

I am deeply grateful to the Greenland School Board members who give their time and energy for the betterment of the school.

I also want to recognize the many dedicated staff members throughout the district and all of SAU #50 who on a daily basis impact student learning and growth.

Finally, thank you to the Greenland taxpayers for your continued support of the school budget.

Dr. George A. Cushing
Superintendent of Schools

Report of the Principal
Greenland Central School
Peter D. Smith

The year 2008 was filled with much activity and success, and I am pleased to report on our many initiatives and accomplishments at the Greenland Central School.

We again experienced very little faculty turnover in September when we welcomed the following new staff members to our school: *Joan Copp*, Special Education Coordinator, *Elizabeth Daschbach*, ESOL Instructor, *Barbara Simeone*, Special Education Aide, and *Deanna Vandevender*, Special Education Aide. These were all replacement positions, and these new staff members have made an excellent transition to our school.

During this past year we continued to make strides in our mission to meet the needs of the "whole child" and to personalize education for each student. We are ever mindful of the changing world, societal and media influences, and the wealth of communication and information our young people have at their fingertips. During the precious time we have during any school year, we must balance and address the academic, social-emotional, and co-curricular needs of our students, while being respectful of differences in ability, interest, styles, and experiences.

To ensure that our professional time, effort, and many initiatives are on target and effective, we continue to use many collaborative and objective means of decision making and assessment to measure our school's endeavors. The broad based Greenland Educational Improvement Plan Steering Committee reviews and revises our Mission, Core Values, and Beliefs along with our long and short range educational objectives, on an annual basis, before they are approved by the School Board and published for the public. As a State of New Hampshire "Follow the Child" school, we have initiated a Parent Input Survey conducted at the beginning and mid point of the year. These are conducted in addition to other established formal and informal communication and our grade 5 and 8 Parent Exit Surveys to strengthen the partnership and communication between home and school. As another "Follow the Child" initiative, we have developed a school wide Aspirations Team which over the past three years has surveyed student and staff attitudes about school climate. Through vehicles such as the Rachel's Challenge program, our Aspirations Team continues to stress kindness, respect, and understanding for others as the most essential of expectations.

We also rely on other more objective feedback and standards such as our ongoing accreditation through the New England Association of Schools and Colleges, meeting the highest level of annual state approval, and our students' continued success in making Annual Yearly Progress (AYP) on the state's NECAP assessments.

Our staff continues to meet with their SAU 50 colleagues to shape and define our SAU 50 curriculum by aligning to state and national standards. This time is also used for our teaching professionals to share and discuss their wealth of experience and knowledge of best practice in education.

At Greenland Central School we strive to provide balance and preparation through our K-8 programs. We hear repeatedly about the role and importance that technology will play in the future of our students, and we continue to support instruction in this area that will address valuable skills and application. Likewise, we are proud of our successful adoption and implementation of our new Life Skills program through which our students will gain experience with important life long skills, including cooking, sewing and the use of small tools. The early success of these programs has been a truly collaborative effort involving our certified staff and many other contributing individuals from the Greenland community.

Through thoughtful planning and the hard work of our dedicated professional staff we have accomplished full inclusion for our students who have learning disabilities and developmental needs. The expansion of our kindergarten program by one hour of instructional time daily for each of the sessions began in September and is clearly beneficial in terms of instructional pace and productivity. Extended learning and enrichment opportunities for students have also met with great success over the past year as activities such as Lego League, Spelling Bee, and Junior Great Books have addressed a variety of intellectual abilities and interests.

Yearlong, school-wide themes such as Wellness and this year's Green theme provide a current, enriching, and real world context for student learning which generates student interest through extensions beyond the school walls.

Standing committees continue to examine the effectiveness of our established instruction and resources in the areas of math, science, and language arts. We are currently rewriting our comprehensive technology plan, which will be reviewed by our Technology Committee and endorsed by the School Board before being sent on to the State Department of Education for their renewed approval in July. Our school's Emergency/Crisis Management Team continues to actively oversee school safety and does so through a joint effort involving local and state officials and guidelines.

The Greenland parents and parent organization (GPO) continue to provide vital support and resources through their sponsorship of educational, social, and fundraising events. As always, the exceptional level of commitment and involvement by the GPO this year has contributed greatly to the success of our school.

We continue to appreciate the great benefits we enjoy through working with other town agencies and organizations including the Greenland Police Department, Greenland Fire Department, Weeks Library, Greenland Women's Club, Recreation Department, Jason Hussey Memorial Trust, and others.

Our school community is comprised of many dedicated individuals, and I commend our staff, students, school officials, parents, and residents who continue to support our school through a shared commitment to quality education in Greenland.

Peter D. Smith
Principal

Report of Portsmouth High School
Jeffrey T. Collins, *Principal*

It is with a great deal of pride that I am once again able to sing the praises of the students. faculty, and staff of Portsmouth High School. Our charge and responsibilities are great yet our resolve to meet and exceed all expectations and to provide the best educational opportunities for each of our 1030 students is meeting that challenge.

Portsmouth High School sent 79% of its graduates forth to further their education in a variety of different ways this past June. Our graduates are attending trade and technical schools. colleges and universities, apprentice programs, and serving in the military. We are equally proud of those students who have decided to take a year off and serve others in volunteer capacities before continuing with their formal education, as well as those receiving training by entering directly into the workforce. We feel that Portsmouth High School has provided them all with the tools necessary to be successful with the next step in their educational journey.

We continue to stress the importance of participation in co-curricular and extracurricular activities. This is one of the key components of a successful high school experience. We view these opportunities as an extension of the classroom, and participation in all of these activities continues to increase. Through hard work, determination, and pride many of our athletic teams have achieved great things over this past year. This fall at our annual Spirit Week assembly, we were able to raise three state runner up and three state championship banners, to the rafters of our Stone gymnasium. Our marching band and percussion ensemble continue to win top honors due to their dedication and hard work. We are proud of all of our students and their accomplishments regardless of whether their efforts and commitment culminates in banners or trophies.

As we look to the future, we will continue to build upon the positive relationships that have been developed between Portsmouth and the towns that comprise SAU 50: Greenland, New Castle, Newington, and Rye. We look forward to the challenges of preparing our students for an ever-changing world. We look forward to challenging our students intellectually while providing them with the necessary supports to achieve their goals.

Finally, we are very fortunate to have parents who are actively involved in their student's education and a community who supports our efforts. Thank you for volunteering your time, attending Parent Advisory Council meetings, donating to the various fundraisers to benefit our students, and for all that you give and do to provide an excellent opportunity for our students.

Jeffrey T. Collins
Principal

GREENLAND CENTRAL SCHOOL
Statistics for Ten Years Ending June 30, 2008

School Year	Weeks in Year	Males	Females	Total Pupils	* ADM	**ADA	Average Daily Attendance	Percentage of Attendance
1998/99	39	193	203	396	382.6	11.6	371.0	97.0
1999/00	39	201	221	422	390.1	12.2	377.9	97.0
2000/01	39	193	190	383	358.0	10.8	347.2	97.0
2001/02	39	195	195	390	367.8	11.2	356.6	97.0
2002/03	39	193	194	387	373.8	13.6	360.2	97.3
2003/04	39	195	190	385	371.7	12.0	359.3	96.7
2004/05	39	210	191	401	384.4	11.0	373.4	97.2
2005/06	39	206	179	385	364.4	11.3	353.1	96.9
2006/07	39	182	175	357	336.6	10.9	325.7	96.8
2007/08	39	184	171	355	341.6	11.7	329.8	96.6

* Average Daily Membership ** Average Daily Absences

GENERAL FALL ENROLLMENT REPORT
AS OF OCTOBER 1, 2008

GRADE	*K*	*1*	*2*	*3*	*4*	*5*	*6*	*7*	*8*	TOTAL
	27	37	39	45	42	37	34	50	35	346

STATE ASSESSMENT PROGRAM

State Assessment Results K – 12 can be found at:
the School District Website:
www.sau50.org
or at the State Website:
http://www.ed.state.us/education/doe/organization/curriculum/NECAP_results.htm

STAFF MEMBERS GREENLAND SCHOOL DISTRICT

Sue Bacon – Library/Media Generalist
Kara Barnes – Kindergarten Teacher
Dale Bickford – Evening Custodian
Kimberly Bolton – Secretary
Richard Bzdafka – Junior High Teacher
Vickie Canner – Reading Specialist
Chris Caron – Technology
Daniel Chandler – Junior High Teacher
Joy Cheney – Special Education Aide
Sheila Cleary – Guidance Counselor
Marian Connelly – Occupational Therapist
Joan Copp – Special Education Coordinator
Elizabeth Daschbach – ESOL Instructor
Laura Deely – Grade 4 Teacher
Lynn Deremer – Grade 4 Teacher
Jonathan Dowling – Junior High Teacher
Warren Ducharme – Head Custodian
Robert Escoto – Evening Custodian
Nancy Emerson – Grade 1 Teacher
Sandy Feeney – Educational Aide
Amber Fogg – Special Educational Aide
Paddy Fitzgerald – Kitchen Assistant
Cindy Frizzle – Spanish Teacher
Al Garcia – Evening Custodian
Andrea Gordon – Special Education Aide
Helen Graham – Receptionist
Steve Guerrera – Evening Custodian
Kathleen Hanson – Art Teacher
Melissa Haynes – Kindergarten Aide
Deborah Heikkila – Food Service Director
Catherine Hennessy – Grade 2 Teacher
Susan Hett – Grade 3 Teacher
Bette Hirtle – Grade 3 Teacher

Florence Hudson – Junior High Teacher
Jan Hutchins – Grade 1 Teacher
Heather Jenkins– Grade 2 Teacher
Jennifer Katz – Special Education Teacher
Elizabeth Kendall – Library Media Aide
Marcia Leach – Music Teacher
Enslin Little – Special Education Aide
Linda Mahler – Speech Therapist
Marilyn Messer – Special Education Teacher
Maryann Misiaszek – Nurse
Mary Mitchell – Title 1 Tutor
Kristin Moaratty – Special Education Aide
Denise Monroe – Preschool Special Education
Judy Norton – Physical Education Teacher
Steven Norton – Grade 5 Teacher
Ken Olsen – Special Education Teacher
Sally Paulding – Speech Therapist
Debbie Perlowski – Title 1 Tutor
Sheila Pratt – Grade 5 Teacher
Barbara Prien – Grade 2 Teacher
Andrea Prieto – Junior High Teacher
Jeanine Roberts – Grade 6 Teacher
Julie Samonas – Special Education Aide
Tracy Sherrill – Grade 6 Teacher
Barbara Simeone – Special Education Aide
Elizabeth Smith – Kitchen Assistant
Peter Smith – Principal
Colleen Sodini – Special Education Aide
Beth Sommers – Curriculum and Extended Learning Coordinator
Deanna Vandevender – Special Education Aide
Elzbieta Walichnowska – Special Education Teacher
Beth Wark – Grade 2 Teacher
Richard Young – Instrumental Music Teacher

EXIT DATA FOR PORTSMOUTH HIGH SCHOOL CLASS OF 2008

Data concerning the previous year's graduates from the Town of Greenland

Number of Greenland Seniors who graduated	34
Number of Greenland Seniors Taking the SATs	26
Average Greenland SAT Scores	
Critical Reading	493
Math	517
Writing	474
Average Portsmouth High School SAT Scores	
Critical Reading	506
Math	518
Writing	491
Average New Hampshire SAT Scores	
Critical Reading	521
Math	523
Writing	511
Average National SAT Scores	
Critical Reading	502
Math	515
Writing	494
Number of Students Entering College	28
Number of Students Entering the Workforce / Military	6
Undecided	0

COLLEGE PLANS

Out of the 34 Greenland graduates at Portsmouth High School in 2008, 28 of them planned to attend college after graduation.

Four Year Colleges:

Dean College
Johnson & Wales College
Keene State University
Lasell University
Maine Maritime Academy
Northeastern University
Plymouth State University (2)
University of Maryland
University of New Hampshire (5)
University of Tampa
University of Vermont
Worcester Polytechnic Institute (2)

Two Year Colleges:

Chester Academy
Connecticut Culinary Institute
Culinary Institute of America
Great Bay Community College (4)
Hesser College
New Hampshire Technical Institute
Thompson School at UNH

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

REPORT ON AUDIT OF BASIC FINANCIAL STATEMENTS

JUNE 30, 2008 AND 2007

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

REPORT ON AUDIT OF BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2008 AND 2007

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GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2008

The following is the Management Discussion & Analysis Report for the Greenland School District for the fiscal year ending June 30, 2008. Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with the administration. To the best of our knowledge and belief, the data contained herein is accurate in all material respects. This data is reported in a manner designed to fairly present the District's financial position, and the result of operations of the various funds of the District. All disclosures necessary to enable the reader to gain an accurate understanding of the District's financial activities have been included.

The District's Administration is responsible for establishing an accounting and internal control structure designed to ensure that the physical, data, informational, intellectual, and human resource assets of the District are protected from loss, theft, and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principals (GAAP). The Administration also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurances that these objectives are attained.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the Greenland School District using the integrated approach as prescribed by GASB Statement 34.

This discussion and analysis is intended to serve as an introduction to the District's financial statements. The basic financial statements comprise three (3) components:

1. government-wide financial statement;
2. fund financial statements;
3. notes to the basic financial statements.

Government-Wide Financial Statements

The District's annual report includes two (2) government-wide financial statements. These statements provide both long-term and short-term information about the school's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the Statement of Net Assets. This is the District-wide statement of financial position presenting information that includes all of the District's assets and liabilities, with the difference reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District as a whole is improving or deteriorating. Evaluation of the overall economic health of the District would extend to other non-financial factors such as the District tax appropriation or the condition of District infrastructure in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities which reports how the School's net assets changed during the current year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the Statement of Activities is to show the financial reliance of the District's activities or functions on revenues provided by the District's taxpayers.

(Continued)

Both governmental-wide financial statements distinguish governmental activities of the District that are periodically supported by taxes and intergovernmental revenues, such as State wide appropriations and from business type activities that are intended to recover all or a significant portion of their costs through user fees and charges.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the District can be divided into two categories: governmental funds and fiduciary funds.

- Government Funds - Government funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the District's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end. Governmental funds are reported using an accounting method call modified accrual accounting which provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the District's programs.

 The Greenland School District adopts an annual budget for its General Fund, as required by the New Hampshire Statutes. The budget is a legally adopted document that incorporates input from the citizens of the District, the management of the schools and SAU 50, and the decision of the Greenland School Board about which services to provide and how to pay for them. It also authorizes the District to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the District complied with the budget adopted and whether or not the District succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The other governmental funds are comprised of the special revenue funds, which consist of the expendable trust, food service and public and private grants.

- Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside of the District. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs.

Notes to the Financial Statements

The accompanying notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements begin immediately following the basic financial statements.

(Continued)

Government-Wide Financial Analysis

Statement of Net Assets

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

Statement of Net Assets
June 30, 2008 and 2007

	2008	2007
Current and other assets:		
Capital assets	$6,958,247	$7,095,200
Other assets	567,784	644,026
Total assets	$7,526,031	$7,739,226
Current and other liabilities		
Long-term Bonds	$4,620,000	$5,045,000
Other Liabilities	501,198	547,134
Total Liabilities	5,121,198	5,592,134
Net assets:		
Invested in capital assets	1,913,247	1,609,918
Restricted	117,772	173,395
Unrestricted	373,814	363,779
Total net assets	2,404,833	2,147,092
Total liabilities and net assets	$7,526,031	$7,739,226

Although the Greenland School District's investment in its capital assets is reported net of this outstanding related debt, the resources needed to repay the debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities. Usually, long-term debt is reduced by the annual debt service payments that are appropriated in the operating budget.

(Continued)

Statement of Activities
For the Years Ended June 30, 2008 and 2007

Revenue	2008	2007
General revenues:		
District property taxes	$4,974,878	$5,024,413
Intergovernmental	2,076,568	1,811,025
Interest and investment income	58,388	64,326
	7,109,834	6,899,764
Expenses		
Program expenses:		
Instruction	4,657,031	4,583,589
Support services:		
Student	274,974	256,614
Instructional	156,743	135,779
General Administration	268,058	262,194
School Administration	212,682	206,739
Operation and maintenance of Plant	485,269	435,797
Student Transportation	187,108	185,638
Centralized Services	11,579	26,338
Food service	21,487	28,242
Interest	233,908	252,165
Facilities	57,649	22,040
Depreciation	285,605	280,650
Total governmental activities	6,852,093	6,675,785
Change in Net Assets	257,741	223,979
Net assets, beginning	2,147,092	1,923,113
Net assets, ending	$2,404,833	$2,147,092

As noted earlier, net assets may serve over time as a useful indicator of a District's financial position. At the close of the most recent fiscal year, total net assets were $2,404,833 a change of $257,741 from the prior year.

The largest portion of net assets $1,913,247 reflects the District's investment in capital assets (e.g., land, buildings and improvements, machinery, equipment and furnishings, and books); less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending.

(Continued)

Financial Analysis of the District's Funds

As noted earlier, the Greenland School District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Greenland School District's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements.

On June 30, 2008, the governmental funds of the Greenland School District reported a combined fund balance of $2,404,833, a 12% increase from the prior year. Most of the increase was attributed to General Fund expenditures that were less than the appropriations.

General Fund Budgetary Highlights

- The District's assets exceeded its liabilities by $2,404,833 (net assets) for the fiscal year reported. This compares to the previous year when the assets exceeded liabilities by $2,147,092.

- The District had total revenue of $7,109,834, in which $4,974,878 came from the collection of district taxes. This is a $210,070 increase from last year's revenue.

- The District had total expenditures of $6,852,093, which is a $176,308 increase from last year. The increase in expenditures is due largely to the general increase in the District's budget; some of the activities with the larger increases are instruction, student services, and operation of plant.

- At the end of the current fiscal year, the unreserved fund balance for the General Fund was $373,814 or 5.3% of total General Fund expenditures including transfers.

- Total liabilities of the District increased by $470,936 to $5,121,198 during the year. The increase in the liabilities is due to the decrease in the amounts due on the general obligation bonds.

The unreserved fund balance of the General Fund decreased by $10,035 during this current fiscal year. Key elements of this decrease are as follows:

Revenues less than of budget	$ (70,202)
Expenditures less than budget	349,503
Total	$279,301

(Continued)

Long Term Obligations

As of June 30, 2008, the Greenland School District has total bonded debt outstanding of $5,045,000.

General Obligation Bonds
For the year ended June 30,

	2008	2007	% Change
1995; Serial Bonds, State guaranteed thru August 2009	$ 120,000	$ 185,000	35.1
1995; Serial Bonds thru August 2009	80,000	120,000	33.3
2003; Serial Bonds thru August 2022	4,845,000	5,170,000	6.3
Total	$5,045,000	$5,475,000	

At year end District bonds decreased by 7.9% over the prior year as shown above due to debt payments made of $430,000 during the past fiscal year.

Compensated absences, determined in accordance with contractual agreements, increased from $943,503 to $1,103,229.

Additional information on long term obligations can be found in the foot notes to the financial statements.

Expendable Trust Funds

The District maintains two (2) expendable trust funds, (which are held by the Trustees of the Trust Fund):

Expendable Trust Funds
June 30,

	2008	2007	% Change
Rental Property	$ 84,290	$166,667	(49.4)
Building & Grounds	30,014	-	-
Total	$114,304	$166,667	

The decrease in the value of the Rental Property Expendable Trust Fund was due to a substantial renovation to the building. The building & Grounds Expendable Trust was initiated with the first deposit in July, 2007.

Economic Factors and Next Year's Budgets and Rates

The following key economic indicators reflect the growth and prosperity of the District.

- The New England Consumer Price Index (CPI) for June 2008 was 232.649, or 5 % higher than it was in June 2007.
- Student enrollment based on average daily membership (ADM) decreased in fiscal year 2007-2008 by one student.

Requests for Information This financial report is designed to provide a general overview of the District's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to James Katkin, Business Administrator, Greenland School District, 48 Post Road, Greenland, NH 03840.

INDEPENDENT AUDITORS' REPORT

Greenland School Board
Greenland School District
Greenland, NH 03870

We have audited the accompanying financial statements of the governmental activities and each major fund of the Greenland, New Hampshire, School District as of and for the years ended June 30, 2008 and 2007, as listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Greenland. New Hampshire School District at June 30, 2008 and 2007, and the respective changes in financial position, where applicable, thereof and the respective budgetary comparison for the General Fund for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information are not a required part of the basic financial statements but are supplementary information required by Government Accounting Standards Board. We have applied certain limited procedures, which consist principally of inquiries of management regarding methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audits were made for the purpose of forming an opinion on the financial statements that collectively comprise the Greenland, New Hampshire School District's basic financial statements. The additional information included in the supplementary statement and schedule section is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Bernard, Johnson & Co., P.C.

Topsfield, Massachusetts
December 17, 2008

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

STATEMENTS OF NET ASSETS
JUNE 30, 2008 AND 2007

ASSETS	Governmental Activities	
	2008	2007
CURRENT ASSETS:		
Cash	$ 512,341	$ 563,217
Accounts receivable	20	-
Due from other governments	28,921	54,571
Due from other funds	23,034	22,658
Inventories	3,468	3,580
Total current assets	567,784	644,026
CAPITAL ASSETS – Net of accumulated depreciation	6,958,247	7,095,200
TOTAL ASSETS	$7,526,031	$7,739,226
LIABILITIES & NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	$ 23,450	$ 15,089
Due to other funds	23,034	22,658
Due to other governments	29,714	69,104
Current portion of general obligation bonds	425,000	440,283
Total current liabilities	501,198	547,134
GENERAL OBLIGATION BONDS - Net of current portion	4,620,000	5,045,000
Total liabilities	5,121,198	5,592,134
NET ASSETS:		
Invested in capital assets	1,913,247	1,609,918
Restricted	117,772	173,395
Unrestricted	373,814	363,779
TOTAL NET ASSETS	2,404,833	2,147,092
TOTAL LIABILITIES AND NET ASSETS	$7,526,031	$7,739,226

The accompanying notes are an integral part of these financial statements.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2008 AND 2007

Government Activities:	Expenses	Charge for Services	Grants	Net 2008	Net 2007
Instruction	$4,741,625	$ (84,594)	$ -	$4,657,031	$4,583,589
Support services:					
Student services	274,974	-	-	274,974	256,614
Instructional	156,743	-	-	156,743	135,779
General administration-district	268,058	-	-	268,058	262,194
School administration	212,682	-	-	212,682	206,739
Operation of plant	485,269	-	-	485,269	435,797
Student transportation	187,108	-	-	187,108	185,638
Centralized services	11,579	-	-	11,579	26,338
Food service	90,050	(68,563)	-	21,487	28,242
Facilities	57,649	-	-	57,649	22,040
Interest	233,908	-	-	233,908	252,165
Depreciation	285,605	-	-	285,605	280,650
Total government activities	7,005,250	(153,157)	-	6,852,093	6,675,785
General Revenues:					
District property taxes				4,974,878	5,024,413
Intergovernmental				2,076,568	1,811,025
Interest & other				58,388	64,326
Total general revenue				7,109,834	6,899,764
Change in Net Assets				257,741	223,979
Net Assets Beginning				2,147,092	1,923,113
Net Assets Ending				$2,404,833	$2,147,092

The accompanying notes are an integral part of these financial statements.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

BALANCE SHEETS
GOVERNMENT FUNDS
JUNE 30, 2008 AND 2007

	Governmental Fund Types			
	General	Special Revenue	Expendable Trust	Capital Projects
ASSETS:				
Cash	$398,037	$ -	$114,304	$ -
Account receivable	20	-	-	-
Due from other governments	7,516	21,405	-	-
Due from other funds	21,309	1,725	-	-
Inventories	-	3,468	-	-
TOTAL ASSETS	$426,882	$26,598	$114,304	$ -
LIABILITIES & FUND BALANCE:				
Liabilities:				
Accounts payable	$ 21,629	$ 1,821	$ -	$ -
Due to other funds	1,725	21,309	-	-
Due to other governments	29,714	-	-	-
TOTAL LIABILITIES	53,068	23,130	-	-
Fund Balance:				
Reserved for special purpose	-	3,468	114,304	-
Unreserved	373,814	-	-	-
TOTAL FUND BALANCE	373,814	3,468	114,304	-
TOTAL LIABILITIES AND FUND BALANCE	$426,882	$26,598	$114,304	$ -

The accompanying notes are an integral part of these financial statements.

Total Governmental 2008	Total Governmental 2007
$512,341	$563,217
20	-
28,921	54,571
23,034	22,658
3,468	3,580
$567,784	$644,026
$ 23,450	$ 15,089
23,034	22,659
29,714	69,104
76,198	106,852
117,772	173,395
373,814	363,779
491,586	537,174
$567,784	$644,026

Total governmental fund balance	$ 491,586
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in funds	6,958,247
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds	(5,045,000)
Net assets of governmental activities	$2,404,833

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED BALANCE SHEETS
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2008 AND 2007

	Governmental Fund Types			Fiduciary Fund	Account Group
	General	Special Revenue	Capital Projects	Expendable Trust	General Long-Term Debt
ASSETS:					
Cash	$398,037	$ -	$ -	$114,304	$ -
Accounts receivable	20	-	-	-	-
Due from other governments	7,516	21,405	-	-	-
Due from other funds	21,309	1,725	-	-	-
Inventories	-	3,468	-	-	-
Amount to be provided for employee compensated absences	-	-	-	-	1,103,229
Amount to be provided for retirement of long-term debt	-	-	-	-	5,045,000
TOTAL ASSETS	$426,882	$26,598	$ -	$114,304	$6,148,229
LIABILITIES & FUND BALANCE:					
Liabilities:					
Accounts payable	$ 21,629	$ 1,821	$ -	$ -	$ -
Due to other governments	1,725	21,309	-	-	-
Due to other funds	29,714	-	-	-	-
Employee compensated absences	-	-	-	-	1,103,229
Bonds payable	-	-	-	-	5,045,000
TOTAL LIABILITIES	53,068	23,130	-	-	6,148,229
Fund Balance:					
Reserved	-	3,468	-	114,304	-
Unreserved	373,814	-	-	-	-
TOTAL FUND BALANCE	373,814	3,468	-	114,304	-
TOTAL LIABILITIES AND FUND BALANCE	$426,882	$26,598	$ -	$114,304	$6,148,229

The accompanying notes are an integral part of these financial statements

Totals (Memorandum Only) (Note 1)	
2008	2007
$ 512,341	$ 563,217
20	-
28,921	54,571
23,034	22,658
3,468	3,580
1,103,229	943,503
5,045,000	5,485,283
$6,716,013	$7,072,812
$ 23,450	$ 15,089
23,034	69,104
29,714	22,659
1,103,229	943,503
5,045,000	5,485,283
6,224,427	6,535,638
117,772	173,395
373,814	363,779
491,586	537,174
$6,716,013	$7,072,812

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUSTS
FOR THE YEARS ENDED JUNE 30, 2008 AND 2007

	Governmental Fund Types			Fiduciary Fund
	General Fund	Special Revenue	Capital Projects	Expendable Trust
REVENUE:				
District tax appropriation	$4,974,878	$ -	$ -	$ -
Intergovernmental	2,076,568	84,594	-	-
Food and milk sales	-	68,563	-	-
Other	51,252	-	28	7,108
TOTAL REVENUE	7,102,698	153,157	28	7,108
EXPENDITURES:				
Instruction	4,682,035	59,590	-	-
Supporting Services:				
Student services	274,974	-	-	-
Instructional	145,468	11,275	-	-
General administrative-SAU level	266,333	1,725	-	-
School administrative & business	212,682	-	-	-
Student transportation	187,108	-	-	-
Centralized services	11,579	-	-	-
Operation of plant	485,269	-	-	-
Food service	-	90,050	-	-
Facility expenses	26,130	-	-	31,519
Capital expenditures	73,900			74,752
Debt service – principal	440,282	-	-	-
Debt service – interest	233,908	-	-	-
TOTAL EXPENDITURES	7,039,668	162,640	-	106,271
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	63,030	(9,483)	28	(99,163)
OTHER FINANCING SOURCES (USES):				
Operating transfers in	1,272	7,467	-	46,800
Operating transfers out	(54,267)	(1,244)	(28)	-
TOTAL OTHER FINANCING SOURCES (USES)	(52,995)	6,223	(28)	46,800
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	10,035	(3,260)	-	(52,363)
FUND BALANCE AT BEGINNING OF YEAR	363,779	6,728	-	166,667
FUND BALANCE AT END OF YEAR	$ 373,814	$ 3,468	$ -	$114,304

The accompanying notes are an integral part of these financial statements.

(Memorandum Only) (Note 1)	
2008	2007
$4,974,878	$5,024,413
2,161,162	1,867,749
68,563	65,876
58,388	64,326
7,262,991	7,022,364
4,741,625	4,640,313
274,974	256,614
156,743	135,779
268,058	262,194
212,682	206,739
187,108	185,638
11,579	26,338
485,269	435,797
90,050	94,118
57,649	22,040
148,652	-
440,282	449,785
233,908	252,164
7,308,579	6,967,519
(45,588)	54,845
55,539	35,996
(55,539)	(35,996)
-	-
(45,588)	54,845
537,174	482,329
$ 491,586	$ 537,174

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEARS ENDED JUNE 30, 2008 AND 2007

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE:						
District tax appropriation	$4,974,878	$4,974,878	$ -	$ -	$ -	$ -
Intergovernmental revenues	2,179,594	2,076,568	(103,026)	22,300	84,594	62,294
Food and milk sales	-	-	-	63,000	68,563	5,563
Other revenue	19,700	51,252	31,552	-	-	-
TOTAL REVENUE	7,174,172	7,102,698	(71,474)	85,300	153,157	67,857
EXPENDITURES:						
Instruction	4,867,920	4,682,035	185,885	35,000	59,590	(24,590)
Supporting services:						
Student services	300,922	274,974	25,948	-	-	-
Instructional	145,778	145,468	310	-	11,275	(11,275)
General administrative-SAU	267,797	266,333	1,464	-	1,725	(1,725)
School admin & business	223,963	212,682	11,281	-	-	-
Student transportation	199,968	187,108	12,860	-	-	-
Centralized services	14,253	11,579	2,674	-	-	-
Operation of plant	484,495	485,269	(774)	-	-	-
Food service	-	-	-	111,575	90,050	21,525
Facility expenses	206,936	100,030	106,906	-	-	-
Debt service - principal	450,000	440,282	9,718	-	-	-
Debt service - interest	234,606	233,908	698	-	-	-
TOTAL EXPENDITURES	7,396,638	7,039,668	356,970	146,575	162,640	(16,065)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(222,466)	63,030	285,496	(61,275)	(9,483)	51,792
OTHER FINANCING SOURCES (USES):						
Operating transfers in	-	1,272	1,272	-	7,467	7,467
Operating transfers out	(46,800)	(54,267)	(7,467)	-	(1,244)	(1,244)
TOTAL OTHER FINANCING SOURCES (USES)	(46,800)	(52,995)	(6,195)	-	6,223	6,223
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(269,266)	10,035	279,301	(61,275)	(3,260)	58,015
FUND BALANCE AT BEGINNING OF YEAR	363,779	363,779	-	6,728	6,728	-
FUND BALANCE AT END OF YEAR	$ 94,513	$ 373,814	$279,301	$(54,547)	$ 3,468	$58,015

The accompanying notes are an integral part of these financial statements.

Totals (Memorandum Only) (Note 1)		
Budget	Actual	Variance Favorable (Unfavorable)
$4,974,878	$4,974,878	$ -
2,201,894	2,161,162	(40,732)
63,000	68,563	5,563
19,700	51,252	31,552
7,259,472	7,255,855	(3,617)
4,902,920	4,741,625	161,295
300,922	274,974	25,948
145,778	156,743	(10,965)
267,797	268,058	(261)
223,963	212,682	11,281
199,968	187,108	12,860
14,253	11,579	2,674
484,495	485,269	(774)
111,575	90,050	21,525
206,936	100,030	106,906
450,000	440,282	9,718
234,606	233,908	698
7,543,213	7,202,308	340,905
(283,741)	53,547	337,288
-	8,739	8,739
(46,800)	(55,511)	(8,711)
(46,800)	(46,772)	28
(330,541)	6,775	337,316
370,507	370,507	-
$ 39,966	$ 377,282	$337,316

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Greenland, New Hampshire, School District (District) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies.

A. Reporting Entity

The District is a subdivision of the State of New Hampshire providing management services for its member school District (Greenland School District).

The District meets the criteria established by the Government Accounting Standards Board (GASB) as a primary governmental entity for financial reporting purposes.

B. Government-Wide and Fund Financial Statements

The GASB issued Statement No. 34 *Basic Financial Statements for State and Local Governments*. GASB Statement No. 34 established new requirements and a new reporting model for the annual financial reports of state and local governments. GASB Statement No. 34 was developed to make annual reports easier to understand and more useful to people who use governmental financial information to make decisions.

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the District. The effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or activity is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The District-wide statements are reported using the *economic resources measurement focus and the accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose the District considers the revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences are recorded only when payment is made.

(Continued)

The following are the School District's governmental fund types:

General Fund - The General Fund is the general operating fund of the School District. All general appropriations that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The funds included in this group are the Federal Projects Funds and Food Service Fund.

Expendable Trust - Expendable trusts are used to account for assets held in a trustee capacity. Expendable trusts (in which the corpus can be spent) are accounted for in a similar fashion to governmental fund types.

D. Employee Compensated Absences

The District does not accrue accumulated unpaid vacation or sick leave in the general fund because the District plans to pay these costs from future resources. Accordingly, the accrued sick pay at June 30, 2008, of $1,103,229 for the district is added to the General Long-Term Debt Account Group in accordance with National Council on Governmental Accounting Statement 4, "Accounting and Financial Reporting Principles for Claims and Judgments and Compensated Absences."

E. Accounting for Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds. Encumbrances outstanding at year end are reported as reservations of fund balance since they do not yet constitute expenditures or liabilities. There were no outstanding encumbrances at year end.

F. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(Continued)

G. Capital Assets

Capital assets acquired or constructed for the educational purposes of the District, including equipment acquired with a value of $25,000 or more, are reported in governmental activities in the District-wide statements. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at their estimated fair market value when received. Depreciation is recorded on a straight-line basis over the estimated useful life of each asset. The estimated lives range from 5-30 years. The costs of normal repair and maintenance are not capitalized.

H. Summarized Comparative Financial Statements

The financial statements include certain prior-year summarized comparative information in total but not by individual fund types. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2007, from which the summarized information was derived.

2. CASH AND CASH EQUIVALENTS:

The district's cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition

RSA 48:16 requires that all funds belonging to the District be deposited in solvent banks within the state, except funds that may be deposited in banks outside the state if such banks pledge and deliver collateral to the state treasurer of equal value as the funds deposited. There is no requirement of an in-state bank to collateralize deposits in excess of FDIC insurance.

At June 30, 2008, the bank balances were $704,136 of which $100,000 was covered by depository insurance. Of the remainder $604,136 was insured by private insurance with maximum coverage of $1,800,000. At June 30, 2008, $84,290 was deposited with the New Hampshire Public Deposit and Investment Pool managed by MBIA Municipal Investors Corporation.

3. PROPERTY TAXES:

Property taxes levied to support the Greenland, New Hampshire, School District are based on the assessed valuation of the prior April 1st for all taxable real property.

Under State statutes, the Town of Greenland, New Hampshire (an independent governmental unit) collects school district taxes as part of local property tax assessments. As collection agent, the Town is required to pay to the District its share of property tax assessments through periodic payments based on cash flow requirements of the District. The Town assumes financial responsibility for all uncollected property taxes under State statutes.

(Continued)

4. GENERAL LONG-TERM DEBT:

General governmental liabilities for retirement of long-term debts are accounted for in the general long-term debt group, except for general obligations debt intended to be serviced by the earnings of an enterprise fund. Amounts due in future periods on long-term debt recorded in the account group are provided by appropriation each year.

At June 30, 2008, the general long-term debt of the District consists of:

1995 Serial Bonds, State guaranteed, due in annual installments of $60,000 through August, 2009, with variable interest (5.53% at June 30, 2008)	$ 120,000
1995 Serial Bonds, due in annual installments of $40,000 through August, 2009, with variable interest (5.53% at June 30, 2008)	80,000
2003 Serial Bonds, due in annual installments of $325,000 through August, 2016, and $320,000 through August, 2022, with variable Interest (4.44% at June 30, 2008)	4,845,000
	$5,045,000

Principal payments with terms in excess of one year mature as follows:

June 2009	$ 425,000
June 2010	425,000
June 2011	325,000
June 2012	325,000
June 2013	325,000
Thereafter	3,220,000
	$5,045,000

5. CONTINGENT LIABILITIES - FEDERAL ASSISTANCE:

The District participates in a federally assisted grants program through the New Hampshire Department of Education.

The grants are subject to program compliance audits by the grantors or their representatives. The audits of the contract for or including the year ended June 30, 2008 have not yet been reviewed by the grantor. Accordingly, the District's compliance with applicable contract requirements will be established at some future date after the grantor's review. The amount, if any, of expenditures which may be disallowed by the contracting agencies, cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

(Continued)

6. INTERGOVERNMENTAL REVENUE:

Intergovernmental revenue represents income received from various federal and state agencies including the state tax for adequacy aid and other various restricted grants-in-aid from federal and state sources.

7. RESTRICTED NET ASSETS:

Restricted net assets are available for the following purposes:

Maintenance and renovation on rental property	$114,304
Food service fund	3,468
Total restricted net assets	$117,772

8. FUTURE COMMITMENTS:

The District entered into a long-term contract with an independent bus company to provide pupil transportation until June 30, 2007. There was an option to extend the contract for the two years following the end of the contract on a year to year basis. The District decided to extend the contract for the year ending June 30, 2008. Terms of the contract include minimum payments plus escalators tied to the consumer price index. Related rental expense for the year ended June 30, 2008 was $141,423.

9 PENSION PLAN.

Plan Description - Substantially all Greenland School employees participate in the State of New Hampshire Retirement System (the system), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS) plan. All full-time employees are eligible to participate in the system. The system is divided into two employee groups: Group I which includes all employees except fire fighters and police officers and Group II which is for fire fighters and police officers (including County Sheriff's Departments). The New Hampshire Retirement System issues annually a publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the New Hampshire Retirement System, 4 Chenell Drive, Concord, NH.

Group I Employees who retire at or after age 60 but before age 65 are entitled to retirement benefits equal to 1.667% of the average of their three highest paid years of compensation, multiplied by their years of service. At age 65 the benefit is recalculated at 1.50% of AFC multiplied by their years of service credit. Earlier retirement allowances at reduced rates are available after age 50 with 10 years of service. Benefits fully vest upon reaching 10 years of service or attaining age 60.

Contributions to the pension plan for the year ended June 30, 2008 totaled $137,324.

(Continued)

Group II Employees who attain age 45 with 20 years or more of service are entitled to retirement benefits equal to 2.5% of the average of their three highest paid years of service, multiplied by their years of service, not to exceed 40. Benefits vest ratably beginning after 10 years of service.

The system also provides death and disability benefits. Cost-of-living increases have been periodically granted to retirees by the State Legislature.

10. CONTINGENCIES:

Greenland School District at times is involved in threatened and actual claims against the district, arising in the normal course of business. The district believes that any settlement, of these maters will not have a materially adverse effect on the financial position of the District.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
JUNE 30, 2008

	Federal Projects	Private Projects	School Lunch Programs	Totals
ASSETS:				
Due from other governments	$20,594	$ -	$ 811	$ 21,405
Due from other funds	-	1,725	-	1,725
Inventories	-	-	3,468	3,468
TOTAL ASSETS	$20,594	$1,725	$4,279	$26,598
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts payable	$ -	$1,725	$ 96	$ 1,821
Due to other funds	20,594	-	715	21,309
TOTAL LIABILITIES	20,594	1,725	811	23,130
Fund Balance:				
Reserved for special purposes	-	-	3,468	3,468
Unreserved	-	-	-	-
TOTAL FUND BALANCE	-	-	3,468	3,468
TOTAL LIABILITIES AND FUND BALANCE	$20,594	$1,725	$4,279	$26,598

The accompanying notes are an integral part of these financial statements.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2008

	Federal Projects	Private Projects	School Lunch Program	Totals
REVENUES:				
Intergovernmental	$70,686	$ -	$ 13,908	$ 84,594
Food and milk sales	-	-	68,563	68,563
TOTAL REVENUES	70,686	-	82,471	153,157
EXPENDITURES:				
Food service	-	-	90,050	90,050
Instruction	58,167	1,423	-	59,590
Instructional support	11,275	-	-	11,275
General administrative - SAU level	-	1,725	-	1,725
TOTAL EXPENDITURES	69,442	3,148	90,050	162,640
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	1,244	(3,148)	(7,579)	(9,483)
OTHER FINANCING SOURCES (USES):				
Operating transfers- in	-	-	7,467	7,467
Operating transfers - out	(1,244)	-	-	(1,244)
TOTAL OTHER FINANCING SOURCES (USES)	(1,244)	-	7,467	6,223
EXCESS OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES.	-	(3,148)	(112)	(3,260)
FUND BALANCE AT BEGINNING OF YEAR	-	3,148	3,580	6,728
FUND BALANCE AT END OF YEAR	$ -	$ -	$ 3,468	$ 3,468

The accompanying notes are an integral part of these financial statements.

TRANSFER STATION
HOURS OF OPERATION
Wednesday's 8:00 AM – 5:00 PM
Saturday's 8:00 AM – 5:00 PM

The Town of Greenland requires a dump sticker to be displayed on resident vehicles using the Transfer Station. These are obtained when registering your vehicles – only town residents are allowed to use the facility. If a vehicle is being leased, rented or borrowed, a one-day permit may be obtained from the Town Clerk's office. The Transfer Station is for residential waste only. Businesses are only authorized to use the Transfer Station for recycling paper/cardboard, with a permit.

What is acceptable in the burn pit?
"Brush": Tree tops, limbs, saplings and tree cuttings to include attached leaves, which are three (3) inches in diameter or less.

Leaves and grass clippings are not accepted. They can be disposed of for a small fee at the Smith Farm, Newington Road.

"Untreated Wood": Any timber, board, or sawn dimensional lumber which has not been treated, coated (painted) or preserved.

NOT ACCEPTED are any building materials such as plywood or wafer board, pressed board, drywall, sheet rock, ceiling tiles, shingles or materials that give off toxic smoke, or will not burn.

What is acceptable at the metals pit?
"White Goods": Refrigerators, freezers, (with doors removed), air conditioners, humidifiers, washing machines, clean light iron and other clean light metal. NO pressure vessels of any kind (such as propane tanks, fire extinguishers). To dispose of a refrigerator, air conditioner, freezer or other appliance containing Freon – a Freon removal sticker must be purchased at the Town Office or Transfer Station for $8.00 to cover the cost of removal and certification of the Freon.

Recycling in Greenland is Mandatory

Paper: Newspapers and inserts, magazines, junk mail, flattened cardboard, cereal boxes, office paper, telephone books, paperback books, envelopes, egg cartons, brown bags.

Paper that CAN NOT BE recycled: Wax-covered boxes (like juice boxes), pizza boxes, food wrappers, paper towels, personal hygiene paper, gift wrap, blueprints and carbon paper.

Plastic– all bottles, containers labeled 1 – 7 (caps removed). Please crush bottles.
Aluminum must now be separated from other materials. Please crush cans.

Glass of any type, color, shape, ceramics, or porcelain can be recycled. Light bulbs or windshields cannot be accepted.

HOUSEHOLD HAZARDOUS WASTE – SEMI-ANNUAL COLLECTIONS IN PORTSMOUTH – WATCH FOR DATES FOR 2009.

Town of Greenland

P.O. Box 100
Greenland, N.H. 03840-0100

BULK RATE
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03840

TO: Resident
Greenland, N.H. 03840